

County Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2025





March 9, 2026

Board of Trustees
County Employees Retirement System
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2025 – CERS

Dear Members of the Board:

This report contains information for the **County Employees Retirement System (CERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2025 and June 30, 2026. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and CERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement No. 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plans' liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the County Employees Retirement System only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2024. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2025 using generally accepted actuarial principles. The proportionate share of the Collective OPEB Amounts for employers that participate in each plan are provided in Appendix A and B in this report.

Actuarial Assumptions

The discount rate used to calculate the total OPEB liability increased from 5.99% to 6.26% for the non-hazardous plan and from 6.02% to 6.24% for the hazardous plan (see further discussion on the calculation of the single discount rate later in this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2024 valuation process and was updated to better reflect the plan's anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare and Medicare healthcare costs.

The Total OPEB Liability as of June 30, 2025 is determined using these updated assumptions. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 75.

Plan Provisions

Senate Bill 10 passed during the 2025 legislative session and increased the insurance benefit for members who began participation on or after July 1, 2003 to \$40 a month for non-hazardous CERS service and \$50 a month for hazardous CERS service, effective January 1, 2026. These increases are only payable when a member is not eligible for Medicare benefits and only if they have met certain service thresholds at retirement. Additionally, this legislation increases the insurance member contribution rate for hazardous members from 1% of pay to 2% of pay, effective July 1, 2026, and extended the required member contribution to CERS members hired on or after July 1, 2003 but prior to September 1, 2008 for both funds.

There have been no other plan provision changes that would materially impact the total OPEB liability since June 30, 2024.

Implicit Employer Subsidy for non-Medicare retirees

The fully-insured premiums paid for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB Statement No. 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability. Additional information related to the implicit subsidy is provided in the Discussion Section of this report.

401(h) Subaccount

Based on guidance issued by GASB in connection with GASB Statement No. 74, the member contributions paid to a 401(h) subaccount is considered an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, the member contributions and associated investment income and administrative expenses are included in the reconciliation of the fiduciary net position.



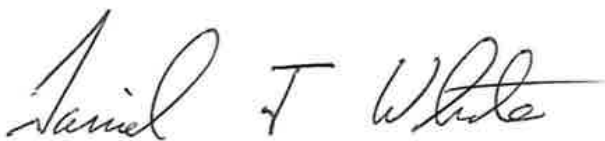
Additional Disclosures

This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 74 accounting valuation report as of June 30, 2025, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2024", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2025. Please see the GASB 74 accounting valuation report as of June 30, 2025 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All of the undersigned are Enrolled Actuaries, members of the American Academy of Actuaries and meet all of the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. In addition, all are independent of KPPA and are experienced in performing valuations for large public retirement systems. This communication shall not be construed to provide tax advice, legal advice or investment advice.

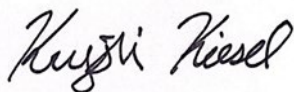
Respectfully submitted,
Gabriel, Roeder, Smith & Company



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Jamie Shaw, ASA, EA, MAAA
Consultant



Krysti Kiesel, ASA, EA, MAAA
Consultant



Table of Contents

	<u>Page</u>
Section 1	Discussion..... 2
Section 2	Accounting Exhibits..... 8
Section 3	Documentation of Support for Investment Return Assumption 19
Section 4	Development of Baseline Claims Cost 21
Appendix A	Collective OPEB Amounts – CERS Non-Hazardous Insurance Plan 23
Appendix B	Collective OPEB Amounts – CERS Hazardous Insurance Plan 96



SECTION 1



DISCUSSION

Discussion

Report Purpose and Scope

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2025 Annual Report.

Financial Reporting Overview

GASB 75 requires employers to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability is the total OPEB liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2024. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2025, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability increased from 5.99% to 6.26% for the non-hazardous plan and from 6.02% to 6.24% for the hazardous plan (see further discussion on the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2024 valuation process and was updated to better reflect the plan's anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare and Medicare healthcare costs.

Senate Bill 10 passed during the 2025 legislative session and increased the insurance benefit for members who began participation on or after July 1, 2003 to \$40 a month for non-hazardous CERS service and \$50 a month for hazardous CERS service, effective January 1, 2026. These increases are only payable when a member is not eligible for Medicare benefits and only if they have met certain service thresholds at retirement. Additionally, this legislation increases the insurance member contribution rate for hazardous members from 1% of pay to 2% of pay, effective July 1, 2026, and extended the required member



contribution to CERS members hired on or after July 1, 2003 but prior to September 1, 2008 for both funds. There have been no other plan provision changes that would materially impact the total OPEB liability since June 30, 2024. It is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Employer Contributions after the Measurement Date and before the Employer’s Fiscal Year End

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer’s reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2025.

Single Discount Rate

Single discount rates of 6.26% for the CERS non-hazardous insurance plan and 6.24% for the CERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2025. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50% and a municipal bond rate of 5.20%, as reported in Bond Buyer’s “20-Bond GO Index” as of June 30, 2025. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan’s fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan’s actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate must include an assumption regarding actual employer contributions made each future year. Future contributions are projected assuming that each participating employer in each insurance plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy.



Methodology for Proportionate Shares

The proportionate share of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report. The proportionate share of the Collective OPEB Amounts for employers that participate in the CERS non-hazardous insurance plan was determined using the employers' actual salary for the fiscal year ending June 30, 2025. No employer contributions were required for the non-hazardous insurance plan for the fiscal year but future contributions, if required, will be collected as a percentage of pay.

The proportionate share of the Collective OPEB Amounts for employers that participate in the CERS hazardous insurance plan was determined using the employers' actual contributions for the fiscal year ending June 30, 2025.

These methods used are expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2025 for either the non-hazardous or hazardous plan.

Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2024:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	38,993	8,260
Inactive plan members entitled to but not yet receiving benefits:	26,288	796
Active plan members:	80,072	9,638
Total plan members:	145,353	18,694

Note, the membership counts for the health insurance plans may be different than the membership counts for the pension plans due to differences in vesting provisions and the coordination of the delivery of health insurance benefits to members that have earned service in more than one system operated by KPPA.



Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2025 measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2025 measurement period was the following for each insurance plan.

Development of the Average Expected Remaining Service Life	Non-Hazardous	Hazardous
	(1)	(2)
Total expected remaining service lives of all employees (years):	681,611	110,968
Total plan members:	145,353	18,694
Average expected remaining service life (years):	4.69	5.94

Differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the fully-insured premiums paid to the Kentucky Employees’ Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to all participants, there is an implicit employer subsidy for the non-Medicare eligible retirees.

Implicit Subsidy (continued)

GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs and the premium contributions made by retirees. As a result, the employer's portion of the blended health care premium is not what GASB considers the employer benefit. In order to account for the employer provided OPEB benefit, as it's defined by GASB, the explicit premium subsidies need to be adjusted to reflect the implicit subsidy (i.e. the difference between the estimated retiree claims and the overall premiums).

This is important because the retiree health insurance trust is used to pay the employers' portion of the blended premiums, not the employers' portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it is defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy. Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It's important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid "as it came due".

For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees' underlying claims costs. These two illustrations are also consistent with the Basis of Conclusions that are provided in B49, B52, and B64 in Appendix B of GASB 75. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Statement and Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers' portion of the blended premiums, not the employers' portion of the underlying retiree claims costs. This adjustment reflects the underlying cost of the benefits provided to retirees, which is how GASB defines the employer's OPEB benefit/liability. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer's implicit subsidy for the measurement period and each employer's implicit subsidy for the year ending June 30, 2026.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Development of Single Discount Rate at June 30, 2025

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Single Discount Rate	6.26%	6.24%
Long-Term Expected Rate of Return	6.50%	6.50%
Long-Term Municipal Bond Rate ¹	5.20%	5.20%

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Bond Buyer's "20-Bond GO Index" as of June 30, 2025.

Exhibit 2

Schedule of the Employers' Net OPEB Liability as of June 30, 2025 (\$ in thousands)

Plan (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll ¹ (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous Plan	\$ 4,107,333	\$ 4,011,291	\$ 96,042	97.66%	\$ 3,416,871	2.81%
CERS Hazardous Plan	\$ 2,144,693	\$ 1,862,029	\$ 282,664	86.82%	\$ 836,505	33.79%

Note:

¹ Based on derived compensation using the provided employer contribution information. For CERS non-hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2025.



Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2025 (\$ in thousands)

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
Total OPEB liability		
Service Cost	\$ 97,272	\$ 34,957
Interest	206,056	109,616
Benefit Changes	147,169	120,779
Difference between actual and expected experience	307,824	74,372
Assumption Changes	3,297	36,919
Benefit Payments ^{1,2}	(188,582)	(105,619)
Net Change in Total OPEB Liability	573,036	271,024
Total OPEB Liability - Beginning	3,534,297	1,873,669
Total OPEB Liability - Ending (a)	\$ 4,107,333	\$ 2,144,693
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 59,407	\$ 20,179
Contributions - Member	22,706	5,706
Benefit Payments ^{1,2}	(188,582)	(105,619)
Net Investment Income	411,393	189,921
Administrative Expense	(910)	(524)
Other	0	0
Net Change in Plan Fiduciary Net Position	304,014	109,663
Plan Fiduciary Net Position - Beginning	3,707,277	1,752,366
Plan Fiduciary Net Position - Ending (b)	\$ 4,011,291	\$ 1,862,029
Net OPEB Liability - Ending (a) - (b)	96,042	282,664
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	97.66%	86.82%
Covered Payroll³	\$ 3,416,871	\$ 836,505
Net OPEB Liability as a Percentage of Covered Payroll	2.81%	33.79%

Notes:

¹ Benefit payments are offset by insurance premiums received from retirees, Medicare Drug Reimbursements, and Humana Gain Share Payments (in applicable years).

² Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$46,564,996 for the non-hazardous plan and \$228,646 for the hazardous plan.

³ Based on derived compensation using the provided employer contribution information.

³ Derived compensation for CERS non-hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2025.



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2025 (\$ in thousands)

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions ² (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ³ (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous Plan	\$ 0	\$ 12,842	\$ (12,842)	\$ 3,416,871	0.38%
CERS Hazardous Plan	\$ 17,735	\$ 19,950	\$ (2,215)	\$ 836,505	2.38%

Note:

¹ Actuarially determined contribution for fiscal year ending 2025 is based on the contribution rates calculated with the June 30, 2023 actuarial valuation.

² Employer contributions do not include the expected implicit subsidy included in exhibit 3.

³ Based on derived compensation using the provided employer contribution information. For CERS non-hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2025.



Notes to Schedule of Employers' Contributions for FYE 2025

The actuarially determined contributions effective for fiscal year ending 2025 that are documented in the schedule on the previous page were calculated as of June 30, 2023. Based on the June 30, 2023 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below:

Item	CERS Non-Hazardous	CERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2023	June 30, 2023
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate:	2.00%	2.00%
Investment Return:	6.50%	6.50%
Inflation:	2.50%	2.50%
Salary Increases:	3.30% to 10.30%, varies by service	3.55% to 19.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023.	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023.
Healthcare Trend Rates:		
Pre-65	Initial trend starting at 6.80% at January 1, 2025, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.80% at January 1, 2025, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 8.50% at January 1, 2025, gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 8.50% at January 1, 2025, gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.



Exhibit 5

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2025 (\$ in thousands)

Table 1. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

Plan (1)	1.00% Decrease (5.26% for non-hazardous) (5.24% for hazardous) (2)	Current Discount Rate (6.26% for non-hazardous) (6.24% for hazardous) (3)	1.00% Increase (7.26% for non-hazardous) (7.24% for hazardous) (4)
CERS Non-Hazardous Plan	\$ 576,285	\$ 96,042	\$ (308,154)
CERS Hazardous Plan	\$ 533,325	\$ 282,664	\$ 72,787

Table 2. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

Plan (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
CERS Non-Hazardous Plan	\$ (221,954)	\$ 96,042	\$ 468,302
CERS Hazardous Plan	\$ 104,456	\$ 282,664	\$ 493,797



Exhibit 6

Components of Aggregate OPEB Expense (Measurement Date of June 30, 2025)

	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
1. Total service cost:	\$ 97,272,145	\$ 34,957,360
2. Interest on total OPEB liability:	206,056,337	109,615,718
3. Current-period benefit changes:	147,168,624	120,778,604
4. Member contributions:	(22,705,582)	(5,705,740)
5. Projected earnings on plan investments:	(237,483,143)	(111,295,384)
6. Administrative expense:	910,094	524,251
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(414,119,434)	(86,257,015)
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(114,256,774)	(56,301,874)
10. Total Aggregate OPEB Expense:	\$ (337,157,733)	\$ 6,315,920

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 7a

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Non-Hazardous Plan

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2018-2019	(404,300,749)	-	6.27	(17,410,081)	-	-	-	-	-	-
2019-2020	505,842,247	-	4.94	-	-	-	-	-	-	-
2020-2021	(340,830,110)	-	4.92	(63,732,458)	-	-	-	-	-	-
2021-2022	(68,111,463)	(11,587,427)	4.82	(14,131,009)	(11,587,427)	-	-	-	-	-
2022-2023	(2,134,258,700)	(814,098,680)	4.85	(440,053,340)	(440,053,340)	(374,045,340)	-	-	-	-
2023-2024	122,625,015	69,309,791	4.60	26,657,612	26,657,612	26,657,612	15,994,567	-	-	-
2024-2025	307,824,973	242,190,650	4.69	65,634,323	65,634,323	65,634,323	65,634,323	45,287,681	-	-
		(514,185,666)		(443,034,953)	(359,348,832)	(281,753,405)	81,628,890	45,287,681	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2020-2021	(478,980,942)	-	5.00	(95,796,190)	-	-	-	-	-	-
2021-2022	380,135,006	76,027,002	5.00	76,027,001	76,027,002	-	-	-	-	-
2022-2023	(123,545,946)	(49,418,379)	5.00	(24,709,189)	(24,709,189)	(24,709,189)	-	-	-	-
2023-2024	(174,980,980)	(104,988,588)	5.00	(34,996,196)	(34,996,196)	(34,996,196)	(34,996,196)	-	-	-
2024-2025	(173,911,002)	(139,128,802)	5.00	(34,782,200)	(34,782,200)	(34,782,200)	(34,782,200)	(34,782,202)	-	-
		(217,508,767)		(114,256,774)	(18,460,583)	(94,487,586)	(69,778,396)	(34,782,202)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2018-2019	268,841,950	-	6.27	11,576,926	-	-	-	-	-	-
2019-2020	60,225,166	-	4.94	-	-	-	-	-	-	-
2020-2021	282,974,818	-	4.92	52,913,990	-	-	-	-	-	-
2021-2022	(323,246,590)	(54,992,158)	4.82	(67,063,608)	(54,992,158)	-	-	-	-	-
2022-2023	120,131,548	45,823,375	4.85	24,769,391	24,769,391	21,053,984	-	-	-	-
2023-2024	27,673,089	15,641,311	4.60	6,015,889	6,015,889	6,015,889	3,609,533	-	-	-
2024-2025	3,296,748	2,593,817	4.69	702,931	702,931	702,931	702,931	485,024	-	-
		9,066,345		28,915,519	(23,503,947)	27,772,804	4,312,464	485,024	-	-



Exhibit 7b

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Hazardous Plan

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2019-2020	38,157,124	-	5.92	5,929,824	-	-	-	-	-	-
2020-2021	(47,936,227)	(7,312,307)	5.90	(8,124,784)	(7,312,307)	-	-	-	-	-
2021-2022	(7,814,594)	(2,443,738)	5.82	(1,342,714)	(1,342,714)	(1,101,024)	-	-	-	-
2022-2023	(646,006,788)	(314,153,985)	5.84	(110,617,601)	(110,617,601)	(110,617,601)	(92,918,783)	-	-	-
2023-2024	32,645,460	21,190,912	5.70	5,727,274	5,727,274	5,727,274	5,727,274	4,009,090	-	-
2024-2025	74,372,795	61,852,122	5.94	12,520,673	12,520,673	12,520,673	12,520,673	12,520,673	11,769,430	-
		(240,866,996)		(95,907,328)	(101,024,675)	(93,470,678)	(74,670,836)	16,529,763	11,769,430	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2020-2021	(244,967,302)	-	5.00	(48,993,462)	-	-	-	-	-	-
2021-2022	180,610,351	36,122,071	5.00	36,122,070	36,122,071	-	-	-	-	-
2022-2023	(56,726,554)	(22,690,621)	5.00	(11,345,311)	(11,345,311)	(11,345,310)	-	-	-	-
2023-2024	(81,799,691)	(49,079,815)	5.00	(16,359,938)	(16,359,938)	(16,359,938)	(16,359,939)	-	-	-
2024-2025	(78,626,166)	(62,900,933)	5.00	(15,725,233)	(15,725,233)	(15,725,233)	(15,725,233)	(15,725,234)	-	-
		(98,549,298)		(56,301,874)	(7,308,411)	(43,430,481)	(32,085,172)	(15,725,234)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2019-2020	46,924,731	-	5.92	7,292,356	-	-	-	-	-	-
2020-2021	159,105,770	24,270,370	5.90	26,967,080	24,270,370	-	-	-	-	-
2021-2022	(176,968,778)	(55,340,750)	5.82	(30,407,007)	(30,407,007)	(24,933,743)	-	-	-	-
2022-2023	(31,947,115)	(15,535,927)	5.84	(5,470,396)	(5,470,396)	(5,470,396)	(4,595,135)	-	-	-
2023-2024	28,801,517	18,695,721	5.70	5,052,898	5,052,898	5,052,898	5,052,898	3,537,027	-	-
2024-2025	36,919,372	30,703,990	5.94	6,215,382	6,215,382	6,215,382	6,215,382	6,215,382	5,842,462	-
		2,793,404		9,650,313	(338,753)	(19,135,859)	6,673,145	9,752,409	5,842,462	-



Exhibit 8

Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future OPEB Expense by Year

		Non-Hazardous		Hazardous
	Period	Plan		Plan
	(1)	(2)		(3)
1.	Fiscal Year + 1	\$ (401,313,362)	\$	(108,671,839)
2.	Fiscal Year + 2	(348,468,187)		(156,037,018)
3.	Fiscal Year + 3	16,162,958		(100,082,863)
4.	Fiscal Year + 4	10,990,503		10,556,938
5.	Fiscal Year + 5	-		17,611,892
6.	Thereafter	-		-
7.	Total	\$ (722,628,088)	\$	(336,622,890)

Note: The deferred outflow and inflow of resources that are projected to be recognized in future OPEB expense shown in the table above are for the established bases that are allocated in proportionate share to the participating employers in the plans and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long-term inflation assumption is 2.50% per annum for both the non-hazardous and hazardous plan.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity		
Public Equity	45.00%	4.15%
Private Equity	8.00%	7.90%
Fixed Income		
Core Fixed Income	13.00%	2.70%
Specialty Credit	20.00%	3.83%
Cash	2.00%	1.25%
Inflation Protected		
Real Estate	5.00%	4.75%
Real Return	7.00%	5.20%
Expected Real Return	100.00%	4.24%
Long Term Inflation Assumption		2.50%
Expected Nominal Return for Portfolio		6.74%

Source: Kentucky Public Pensions Authority

SECTION 4

DEVELOPMENT OF BASELINE CLAIMS COST

Development of Baseline Claims Cost

For non-Medicare retirees, the initial per capita costs were developed using retiree claims experience for calendar years 2022 through 2024. The claims were projected on an incurred claim basis, adjusted for prescription drug rebates, and loaded for administrative expense. The per capita costs shown in the table below also include HRA contributions for retirees on the CDHP plans. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees. The fully-insured premiums paid to the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees.

For Medicare retirees, the initial per capita costs were estimated based on the plan premiums effective January 1, 2025, and are used for both current and future retirees. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees.

Age graded and sex distinct premiums are utilized by this valuation. These costs are appropriate for the unique age and sex distribution currently existing. Over the future years covered by this valuation, the age and sex distribution will most likely change. Therefore, our process "distributes" the average premium over all age/sex combinations and assigns a unique premium for each combination. The age/sex specific costs more accurately reflect the health care utilization and cost at that age.

2025 MONTHLY COSTS		
FOR THOSE NOT ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE
40	\$ 444.22	\$ 721.81
50	720.06	887.05
60	1,223.77	1,205.00
64	1,488.14	1,404.41

2025 MONTHLY COSTS		
FOR THOSE ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE
65	\$ 121.05	\$ 114.17
75	141.62	138.19
85	149.75	151.51

Blake Orth is a Member of the American Academy of Actuaries (MAAA) and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.



Blake Orth, FSA, EA, MAAA



APPENDIX A

COLLECTIVE OPEB AMOUNTS – CERS NON-HAZARDOUS INSURANCE PLAN

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
10005	LEGS GENERAL ASSEMBLY	125,446	0.003768%	0.001308%	-	1,755	1,755	3,619	21,714	(11,611)	(8,363)	17,646
20025	JUDL ADM OFF OF THE COURT	83,188,771	2.498971%	2.526999%	-	1,163,646	1,163,646	2,400,073	14,401,187	(7,700,685)	(5,546,567)	11,702,733
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	10,575,063	0.317672%	0.324446%	-	147,924	147,924	305,100	1,830,695	(978,920)	(705,086)	1,487,665
39932	JEFFERSON CO SHERIFF	5,221,576	0.156855%	0.130955%	-	73,040	73,040	150,647	903,931	(483,355)	(348,146)	734,555
39933	KENTON CO COURT CLERK	1,681,563	0.050514%	0.059100%	-	23,522	23,522	48,515	291,104	(155,661)	(112,118)	236,558
39934	KENTON CO SHERIFF	744,350	0.022360%	0.021918%	-	10,412	10,412	21,475	128,857	(68,903)	(49,629)	104,712
39935	CAMPBELL COUNTY CLERK	1,162,117	0.034910%	0.038392%	-	16,256	16,256	33,528	201,181	(107,577)	(77,484)	163,484
39936	CAMPBELL CO SHERIFF	485,315	0.014579%	0.014576%	-	6,789	6,789	14,002	84,017	(44,926)	(32,359)	68,274
39937	FAYETTE CO CLERK	3,681,375	0.110588%	0.119298%	-	51,495	51,495	106,211	637,302	(340,782)	(245,455)	517,886
39938	FAYETTE CO SHERIFF	2,456,094	0.073780%	0.080195%	-	34,356	34,356	70,860	425,183	(227,356)	(163,758)	345,513
39939	DAVISS CO CLERK	1,370,227	0.041161%	0.039799%	-	19,167	19,167	39,532	237,205	(126,839)	(91,359)	192,758
39940	DAVISS CO SHERIFF	467,488	0.014043%	0.011764%	-	6,539	6,539	13,487	80,928	(43,274)	(31,169)	65,764
39941	PIKE CO CLERK	609,404	0.018306%	0.020089%	-	8,524	8,524	17,582	105,495	(56,411)	(40,631)	85,727
39942	PIKE CO SHERIFF	860,031	0.025835%	0.028884%	-	12,030	12,030	24,813	148,883	(79,612)	(57,342)	120,986
39943	HARDIN COUNTY CLERK OFFIC	1,505,930	0.045238%	0.045365%	-	21,065	21,065	43,448	260,700	(139,403)	(100,408)	211,850
39944	HARDIN COUNTY SHERIFF	748,146	0.022474%	0.021256%	-	10,465	10,465	21,585	129,514	(69,255)	(49,882)	105,246
39945	WARREN COUNTY CLERKS OFF	1,521,923	0.045718%	0.045875%	-	21,289	21,289	43,909	263,466	(140,882)	(101,473)	214,098
39946	WARREN COUNTY SHERIFF	2,470,572	0.074215%	0.068253%	-	34,558	34,558	71,278	427,690	(228,697)	(164,723)	347,550
39947	BOONE COUNTY CLERK	1,809,427	0.054355%	0.049890%	-	25,310	25,310	52,204	313,240	(167,497)	(120,643)	254,546
39948	BOONE COUNTY SHERIFF	496,838	0.014925%	0.017620%	-	6,950	6,950	14,334	86,010	(45,992)	(33,127)	69,894
39949	CHRISTIAN COUNTY CLERK	647,863	0.019462%	0.022403%	-	9,062	9,062	18,692	112,157	(59,973)	(43,197)	91,141
39950	CHRISTIAN COUNTY SHERIFF	2,686,633	0.080706%	0.086017%	-	37,581	37,581	77,512	465,096	(248,699)	(179,130)	377,948
39951	MADISON COUNTY CLERK	1,256,708	0.037751%	0.037340%	-	17,579	17,579	36,257	217,553	(116,331)	(83,790)	176,789
39952	MADISON COUNTY SHERIFF	497,808	0.014954%	0.012174%	-	6,963	6,963	14,362	86,178	(46,081)	(33,191)	70,030
39961	BULLITT COUNTY CLERK	1,445,573	0.043425%	0.043777%	-	20,221	20,221	41,706	250,252	(133,816)	(96,384)	203,360
39962	BULLITT CO SHERIFF	1,993,539	0.059885%	0.058782%	-	27,885	27,885	57,515	345,108	(184,538)	(132,917)	280,443
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	109,155	0.003279%	0.002889%	-	1,527	1,527	3,149	18,896	(10,104)	(7,278)	15,356
A051	HENDERSON CO TOURIST COMM	122,250	0.003672%	0.002411%	-	1,710	1,710	3,527	21,161	(11,315)	(8,150)	17,196
A073	HOUSING AUTH OF PADUCAH	1,710,990	0.051398%	0.053996%	-	23,933	23,933	49,364	296,199	(158,385)	(114,080)	240,698
A087	Reid Village Water District	181,239	0.005444%	0.005416%	-	2,535	2,535	5,229	31,373	(16,776)	(12,083)	25,494
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	624,291	0.018754%	0.018400%	-	8,733	8,733	18,012	108,076	(57,791)	(41,625)	87,825
AB19	BELLEVUE/DAYTON FIRE	32,210	0.000968%	0.000420%	-	451	451	930	5,578	(2,983)	(2,149)	4,533
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	122,967	0.003694%	0.000333%	-	1,720	1,720	3,548	21,288	(11,383)	(8,199)	17,299
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	71,052	0.002134%	0.002067%	-	994	994	2,050	12,298	(6,576)	(4,736)	9,994
B010	HOUSING AUTHORITY OF CATLETTSBURG	258,517	0.007766%	0.008450%	-	3,616	3,616	7,459	44,754	(23,931)	(17,237)	36,368
B015	CITY OF HILLVIEW	810,509	0.024347%	0.021885%	-	11,337	11,337	23,383	140,308	(75,026)	(54,039)	114,018
B017	PENNYRILE EMER ASST CTR	271,737	0.008163%	0.007934%	-	3,801	3,801	7,840	47,042	(25,155)	(18,118)	38,227
B018	W KY ED COOPERATIVE	157,076	0.004719%	0.004863%	-	2,197	2,197	4,532	27,195	(14,542)	(10,474)	22,099
B019	CAMPBELL FIRE/ RESCUE	116,605	0.003503%	0.000000%	-	1,631	1,631	3,364	20,187	(10,795)	(7,775)	16,405
B023	CITY OF LONDON TOURISM	763,995	0.022950%	0.019859%	-	10,687	10,687	22,042	132,257	(70,721)	(50,938)	107,475
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	419,366	0.012598%	0.011958%	-	5,866	5,866	12,099	72,600	(38,821)	(27,962)	58,997
B030	OWENSBORO/DAV CO ECO DEV	303,033	0.009103%	0.005746%	-	4,239	4,239	8,743	52,459	(28,051)	(20,204)	42,630
B035	GTR FLEMING CO WATER COMM	119,332	0.003585%	0.003654%	-	1,669	1,669	3,443	20,660	(11,047)	(7,957)	16,789
B038	CITY OF HICKMAN	890,894	0.026762%	0.024470%	-	12,462	12,462	25,703	154,225	(82,468)	(59,399)	125,327
B042	HOUSING AUTH OF MAYFIELD	684,164	0.020552%	0.019441%	-	9,570	9,570	19,739	118,438	(63,332)	(45,616)	96,245
B043	GRAYSON CO CONSERV DIST	32,522	0.000977%	0.000962%	-	455	455	938	5,630	(3,011)	(2,168)	4,575
B045	CITY OF BELLEFONTE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B048	CITY OF HARLAN	1,249,949	0.037548%	0.036075%	-	17,484	17,484	36,062	216,383	(115,706)	(83,339)	175,838
B051	HENDERSON CITY/CO PLANNIN	389,364	0.011696%	0.012433%	-	5,446	5,446	11,233	67,402	(36,042)	(25,960)	54,773
B052	HENRY CO WATER DIST #2	1,106,462	0.033238%	0.031086%	-	15,477	15,477	31,923	191,546	(102,424)	(73,773)	155,654
B054	CITY OF NORTONVILLE	218,117	0.006552%	0.007628%	-	3,051	3,051	6,293	37,758	(20,190)	(14,542)	30,683
B058	JOHNSON CO FISCAL COURT	1,988,054	0.059721%	0.062082%	-	27,809	27,809	57,358	344,163	(184,033)	(132,553)	279,675
B061	KNOX CO UTILITIES COMM	394,818	0.011860%	0.012273%	-	5,523	5,523	11,391	68,347	(36,547)	(26,324)	55,541
B072	LAKE BARKLEY TOUR COMM	41,091	0.001234%	0.001578%	-	575	575	1,185	7,111	(3,803)	(2,739)	5,779
B078	MARION CO WATER DISTRICT	636,461	0.019119%	0.019852%	-	8,903	8,903	18,362	110,180	(58,916)	(42,435)	89,535
B084	N MERCER WATER DISTRICT	714,898	0.021475%	0.022674%	-	10,000	10,000	20,625	123,757	(66,176)	(47,665)	100,568
B087	MONTGOMERY CO FIRE DIST	2,413,030	0.072487%	0.078483%	-	33,754	33,754	69,618	417,731	(223,372)	(160,888)	339,458
B097	KY RIVER REGIONAL JAIL	1,377,418	0.041377%	0.041076%	-	19,267	19,267	39,739	238,449	(127,505)	(91,838)	193,769
B098	PIKE CO SENIOR CITIZEN PR	181,865	0.005463%	0.005454%	-	2,544	2,544	5,247	31,482	(16,834)	(12,125)	25,583
B100	CITY OF SCIENCE HILL	99,590	0.002992%	0.002713%	-	1,393	1,393	2,874	17,242	(9,220)	(6,641)	14,012
B104	RUSSELL CO AMBULANCE SER	983,724	0.029551%	0.030871%	-	13,760	13,760	28,382	170,298	(91,063)	(65,590)	138,388



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
B106	NORTH SHELBY WATER CO	727,107	0.021842%	0.019941%	-	10,171	10,171	20,978	125,872	(67,307)	(48,479)	102,287
B109	CAMPBELL/TAYLOR CO I D A	105,000	0.003154%	0.003431%	-	1,469	1,469	3,029	18,176	(9,719)	(7,000)	14,770
B113	UNION CO ECONOMIC DEVELOP	110,840	0.003330%	0.003285%	-	1,551	1,551	3,198	19,190	(10,262)	(7,391)	15,594
B115	Springfield Washington County 911 dispatch	372,096	0.011178%	0.010708%	-	5,205	5,205	10,736	64,417	(34,445)	(24,810)	52,347
B116	MONTICELLO/WAYNE TELE BOA	337,590	0.010141%	0.010347%	-	4,722	4,722	9,740	58,441	(31,250)	(22,508)	47,491
B118	WHITLEY CO CONSERV DIST	35,100	0.001054%	0.001098%	-	491	491	1,012	6,074	(3,248)	(2,339)	4,936
B124	HOPKINS-CHRIST CO PLANNIN	1,061,792	0.031896%	0.029658%	-	14,852	14,852	30,634	183,812	(98,289)	(70,794)	149,370
B156	LOU POLICE RETIRE FUND	132,239	0.003972%	0.003947%	-	1,850	1,850	3,815	22,890	(12,240)	(8,816)	18,601
B179	HOUSING AUTH OF BENTON	249,135	0.007484%	0.007657%	-	3,485	3,485	7,188	43,129	(23,062)	(16,611)	35,048
B230	RIVERPARK CTR OWENSBORO	118,271	0.003553%	0.010237%	-	1,654	1,654	3,412	20,475	(10,949)	(7,886)	16,639
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B259	CITY OF LUDLOW	456,475	0.013712%	0.012853%	-	6,385	6,385	13,169	79,020	(42,254)	(30,434)	64,214
B356	CITY OF DOUGLASS HILLS	255,056	0.007662%	0.007826%	-	3,568	3,568	7,359	44,155	(23,611)	(17,006)	35,881
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,300,902	0.039079%	0.033386%	-	18,197	18,197	37,532	225,206	(120,424)	(86,737)	183,008
B656	LOUISVILLE AIRPORT AUTHOR	9,729,608	0.292275%	0.291192%	-	136,098	136,098	280,708	1,684,336	(900,658)	(648,716)	1,368,730
B756	LEGAL AID SOCIETY INC	3,287,105	0.098744%	0.112541%	-	45,980	45,980	94,836	569,047	(304,284)	(219,166)	462,420
B856	JEFF CO SOIL/CONSER DIST	16,952	0.000509%	0.001051%	-	237	237	489	2,933	(1,569)	(1,130)	2,384
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	182,500	0.005482%	0.005719%	-	2,553	2,553	5,265	31,592	(16,893)	(12,168)	25,672
C045	GREENUP COUNTY PUBLIC LIBRARY	688,056	0.020669%	0.019496%	-	9,625	9,625	19,851	119,112	(63,692)	(45,876)	96,793
C079	JONATHAN CREEK WATER DIST	394,049	0.011837%	0.011210%	-	5,512	5,512	11,369	68,215	(36,476)	(26,273)	55,433
C087	CITY OF JEFFERSONVILLE	267,922	0.008048%	0.008516%	-	3,748	3,748	7,729	46,379	(24,800)	(17,863)	37,689
C105	CITY OF SADIEVILLE	45,183	0.001357%	0.001321%	-	632	632	1,303	7,820	(4,182)	(3,012)	6,355
C106	CITY OF SIMPSONVILLE	486,089	0.014602%	0.015448%	-	6,799	6,799	14,024	84,149	(44,997)	(32,410)	68,381
C118	HOUSING AUTH OF CORBIN	252,761	0.007593%	0.009319%	-	3,536	3,536	7,293	43,757	(23,398)	(16,853)	35,558
C230	HOUSING AUTH OF OWENSBORO	1,610,622	0.048383%	0.044918%	-	22,530	22,530	46,468	278,824	(149,094)	(107,388)	226,579
C256	LOUISVILLE/JEFF CO METRO	187,489,998	5.632156%	5.523220%	-	2,622,613	2,622,613	5,409,260	32,457,252	(17,355,728)	(12,500,798)	26,375,504
D017	CALDWELL CO WATER DISTRIC	407,120	0.012230%	0.008905%	-	5,695	5,695	11,746	70,480	(37,687)	(27,145)	57,273
D025	WINCHESTER-CLARK COUNTY TOURISM	58,125	0.001746%	0.002262%	-	813	813	1,677	10,062	(5,380)	(3,875)	8,177
D052	CITY OF PLEASUREVILLE	40,000	0.001202%	0.001149%	-	560	560	1,154	6,927	(3,704)	(2,668)	5,629
D054	CITY OF HANSON	403,426	0.012119%	0.010120%	-	5,643	5,643	11,639	69,840	(37,345)	(26,899)	56,754
D071	CITY OF LEWISBURG	231,507	0.006954%	0.005871%	-	3,238	3,238	6,679	40,075	(21,429)	(15,435)	32,566
D079	NORTH MARSHALL WATER DIST	784,098	0.023554%	0.022365%	-	10,968	10,968	22,622	135,738	(72,583)	(52,279)	110,304
D084	GTR H/MERCER PL&ZONING CO	59,251	0.001780%	0.002670%	-	829	829	1,710	10,258	(5,485)	(3,951)	8,336
D098	CITY OF COAL RUN VILLAGE	218,280	0.006557%	0.006327%	-	3,053	3,053	6,298	37,787	(20,206)	(14,554)	30,707
D113	UNION CO WATER DISTRICT	329,334	0.009893%	0.009600%	-	4,607	4,607	9,501	57,012	(30,486)	(21,958)	46,329
D118	WHITLEY CO WATER DIST	242,781	0.007293%	0.007030%	-	3,396	3,396	7,004	42,028	(22,474)	(16,187)	34,153
D135	WESTERN FLEMING WATER DIS	350,710	0.010535%	0.011290%	-	4,906	4,906	10,118	60,712	(32,464)	(23,383)	49,336
G015	ZONETON FIRE PROT DIST	92,116	0.002767%	0.003467%	-	1,288	1,288	2,657	15,946	(8,527)	(6,141)	12,958
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	305,785	0.009186%	0.006699%	-	4,277	4,277	8,822	52,938	(28,307)	(20,389)	43,018
G090	NELSON CO. DISPATCH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
GS06	SHELBY CO SUB FIRE DIST	87,281	0.002622%	0.002673%	-	1,221	1,221	2,518	15,110	(8,080)	(5,820)	12,279
J001	ADAIR CO BD OF EDUCATION	4,250,089	0.127672%	0.138115%	-	59,450	59,450	122,619	735,754	(393,427)	(283,373)	597,891
J002	CITY OF SCOTTSVILLE	2,512,665	0.075480%	0.074134%	-	35,147	35,147	72,493	434,980	(232,595)	(167,531)	353,474
J003	CITY OF LAWRENCEBURG	2,600,302	0.078112%	0.079124%	-	36,373	36,373	75,021	450,147	(240,705)	(173,373)	365,800
J004	BALLARD CO BD OF ED	1,752,614	0.052648%	0.058173%	-	24,516	24,516	50,564	303,402	(162,237)	(116,854)	246,552
J005	GLASGOW BD OF EDUCATION	3,168,280	0.095174%	0.093497%	-	44,318	44,318	91,407	548,473	(293,283)	(211,243)	445,702
J006	BATH CO BD OF EDUC	3,153,126	0.094719%	0.092900%	-	44,106	44,106	90,970	545,851	(291,881)	(210,233)	443,571
J007	CITY OF MIDDLESBORO	1,227,773	0.036882%	0.043567%	-	17,174	17,174	35,422	212,545	(113,653)	(81,861)	172,719
J008	BOONE CO WATER DISTRICT	1,789,014	0.053742%	0.051941%	-	25,025	25,025	51,615	309,707	(165,608)	(119,283)	251,675
J009	BOURBON CO BD OF EDUCATIO	5,606,949	0.168431%	0.154102%	-	78,430	78,430	161,765	970,642	(519,027)	(373,839)	788,766
J010	FAIRVIEW BD OF EDUCATION	1,088,928	0.032711%	0.031473%	-	15,232	15,232	31,416	188,508	(100,800)	(72,603)	153,186
J011	DANVILLE CITY BD OF ED	3,213,180	0.096523%	0.100680%	-	44,946	44,946	92,703	556,247	(297,440)	(214,237)	452,019
J012	BRACKEN CO BD OF EDUC	1,900,948	0.057104%	0.051580%	-	26,590	26,590	54,844	329,082	(175,968)	(126,745)	267,419
J013	BREATHITT CO BD OF ED	3,282,069	0.098593%	0.103147%	-	45,910	45,910	94,691	568,176	(303,819)	(218,831)	461,713
J014	BRECKINRIDGE CO BD OF ED	4,868,566	0.146251%	0.151183%	-	68,102	68,102	140,463	842,822	(450,679)	(324,610)	684,896
J015	BULLITT CO BD OF ED	20,678,284	0.621171%	0.605367%	-	289,248	289,248	596,588	3,579,713	(1,914,165)	(1,378,714)	2,908,957
J016	BUTLER CO BD OF ED	3,050,413	0.091634%	0.094953%	-	42,669	42,669	88,008	528,073	(282,374)	(203,385)	429,124
J017	CALDWELL CO BD EDUCATION	3,242,822	0.097414%	0.096262%	-	45,361	45,361	93,559	561,382	(300,185)	(216,214)	456,192
J018	CALLOWAY CO BD OF EDUC	4,351,887	0.130730%	0.128011%	-	60,874	60,874	125,556	753,377	(402,850)	(290,161)	612,211
J019	SANITATION DISTRICT NO 1	14,805,429	0.444752%	0.452775%	-	207,099	207,099	427,151	2,563,038	(1,370,522)	(987,145)	2,082,783
J021	CARROLL CO BD OF ED	5,131,215	0.154141%	0.150164%	-	71,776	71,776	148,041	888,291	(474,992)	(342,122)	721,846
J022	CARTER CO BD OF ED	7,021,732	0.210931%	0.211412%	-	98,220	98,220	202,583	1,215,563	(649,993)	(468,170)	987,794
J023	CASEY CO BD OF ED	4,403,160	0.132270%	0.126681%	-	61,592	61,592	127,035	762,252	(407,596)	(293,579)	619,423
J024	CITY OF HOPKINSVILLE	8,904,180	0.267479%	0.250364%	-	124,552	124,552	256,893	1,541,440	(824,248)	(593,680)	1,252,610
J025	CLARK CO BD OF ED	10,641,710	0.319674%	0.321594%	-	148,856	148,856	307,023	1,842,232	(985,089)	(709,529)	1,497,040



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J026	CLAY CO BD OF ED	5,704,583	0.171364%	0.148242%	-	79,796	79,796	164,582	987,544	(528,065)	(380,349)	802,501
J027	CLINTON CO BD OF ED	2,717,180	0.081623%	0.083516%	-	38,008	38,008	78,393	470,381	(251,525)	(181,166)	382,242
J028	CRITTENDEN CO BD OF ED	2,240,576	0.067306%	0.070584%	-	31,341	31,341	64,642	387,874	(207,406)	(149,388)	315,195
J029	CUMBERLAND CO BD OF ED	2,240,562	0.067306%	0.061598%	-	31,341	31,341	64,642	387,874	(207,406)	(149,388)	315,195
J030	DAVISS CO LIBRARY DIST	2,082,128	0.062547%	0.062303%	-	29,125	29,125	60,072	360,449	(192,741)	(138,826)	292,909
J031	EDMONSON CO BD OF EDUC	3,062,797	0.092006%	0.096266%	-	42,843	42,843	88,365	530,216	(283,520)	(204,211)	430,866
J032	ELLIOTT CO BD OF ED	1,514,794	0.045504%	0.048814%	-	21,189	21,189	43,703	262,233	(140,223)	(100,998)	213,096
J033	ESTILL CO CONSERVATION DI	94,163	0.002829%	0.002870%	-	1,317	1,317	2,717	16,303	(8,718)	(6,279)	13,248
J034	GREATER LEX CONV&VISITOR	2,502,374	0.075171%	0.071013%	-	35,003	35,003	72,196	433,199	(231,643)	(166,845)	352,027
J035	FLEMING CO BD OF ED	2,934,106	0.088140%	0.083946%	-	41,042	41,042	84,652	507,937	(271,607)	(195,630)	412,761
J037	CITY OF FRANKFORT	8,699,669	0.261336%	0.250112%	-	121,691	121,691	250,993	1,506,039	(805,318)	(580,046)	1,223,842
J038	FULTON COUNTY BD OF EDUC	977,703	0.029370%	0.028745%	-	13,676	13,676	28,208	169,255	(90,505)	(65,188)	137,540
J039	GALLATIN CO BD OF EDUC	3,452,490	0.103712%	0.087473%	-	48,293	48,293	99,608	597,676	(319,593)	(230,193)	485,685
J040	CITY OF LANCASTER	1,340,108	0.040257%	0.040818%	-	18,746	18,746	38,664	231,995	(124,054)	(89,352)	188,524
J041	WILLIAMSTOWN INDEPDNT SC	1,832,535	0.055049%	0.051921%	-	25,634	25,634	52,870	317,239	(169,636)	(122,183)	257,796
J042	GRAVES CO LIBRARY	308,362	0.009263%	0.008986%	-	4,313	4,313	8,896	53,381	(28,544)	(20,560)	43,379
J043	GRAYSON CO BD OF ED	7,270,786	0.218413%	0.208966%	-	101,704	101,704	209,769	1,258,681	(673,049)	(484,776)	1,022,833
J044	GREEN CO BD OF EDUCATION	3,099,886	0.093120%	0.083226%	-	43,361	43,361	89,435	536,636	(286,953)	(206,684)	436,083
J045	RUSSELL INDPT BD OF ED	3,221,714	0.096780%	0.102306%	-	45,066	45,066	92,950	557,728	(298,232)	(214,807)	453,223
J046	HANCOCK CO BD EDUCATION	3,456,342	0.103828%	0.105645%	-	48,348	48,348	99,719	598,345	(319,950)	(230,450)	486,229
J047	HARDIN CO SOIL CN DIST	48,960	0.001471%	0.001377%	-	685	685	1,413	8,477	(4,533)	(3,265)	6,889
J048	HARLAN CO BD OF EDUCATION	7,604,898	0.228449%	0.232337%	-	106,377	106,377	219,408	1,316,517	(703,975)	(507,052)	1,069,831
J049	HARRISON CO BD OF ED	4,587,609	0.137811%	0.133384%	-	64,172	64,172	132,357	794,184	(424,670)	(305,877)	645,372
J050	HART CO BD OF ED	4,132,392	0.124136%	0.122822%	-	57,804	57,804	119,223	715,377	(382,530)	(275,525)	581,331
J051	HENDERSON PUBLIC LIBRARY	1,482,629	0.044538%	0.044398%	-	20,739	20,739	42,775	256,666	(137,246)	(98,854)	208,572
J052	EMINENCE INDEP BD OF EDUC	1,537,678	0.046192%	0.041168%	-	21,509	21,509	44,364	266,197	(142,343)	(102,525)	216,318
J053	HICKMAN CO BD OF ED	1,159,995	0.034846%	0.032285%	-	16,226	16,226	33,467	200,812	(107,379)	(77,342)	163,185
J054	HOPKINS CO BD OF ED	11,710,959	0.351794%	0.326675%	-	163,813	163,813	337,872	2,027,335	(1,084,068)	(780,821)	1,647,459
J055	JACKSON CO BD OF ED	3,971,813	0.119312%	0.094129%	-	55,558	55,558	114,590	687,577	(367,665)	(264,818)	558,741
J056	JEFF CO METRO SEWER DIST	65,435,243	1.965659%	1.836801%	-	915,309	915,309	1,887,867	11,327,792	(6,057,262)	(4,362,860)	9,205,222
J057	JESSAMINE CO BD OF ED	16,538,229	0.496805%	0.517552%	-	231,337	231,337	477,144	2,863,011	(1,530,926)	(1,102,679)	2,326,548
J058	PAINTSVILLE GAS/WATER SYS	2,269,485	0.068175%	0.065687%	-	31,746	31,746	65,477	392,882	(210,084)	(151,317)	319,265
J059	KENTON COUNTY AIRPORT BD	31,406,366	0.943440%	0.925472%	-	439,313	439,313	906,103	5,436,900	(2,907,250)	(2,094,003)	4,418,149
J060	KNOTT CO BD OF EDUCATION	3,728,057	0.111990%	0.117018%	-	52,148	52,148	107,558	645,381	(345,102)	(248,566)	524,452
J061	KNOX CO BD OF EDUCATION	7,363,193	0.221189%	0.243511%	-	102,997	102,997	212,435	1,274,678	(681,603)	(490,938)	1,035,833
J062	LARUE CO PUBLIC LIBRARY	199,980	0.006007%	0.005448%	-	2,797	2,797	5,769	34,617	(18,511)	(13,333)	28,131
J063	CITY OF LONDON	3,048,251	0.091569%	0.090813%	-	42,639	42,639	87,945	527,698	(282,174)	(203,241)	428,820
J064	LAWRENCE CO BD OF ED	4,013,751	0.120572%	0.119894%	-	56,144	56,144	115,800	694,838	(371,548)	(267,614)	564,641
J065	LEE CO BD OF ED	1,503,479	0.045164%	0.048578%	-	21,031	21,031	43,377	260,273	(139,175)	(100,243)	211,504
J066	LESLIE CO BD OF ED	3,277,413	0.098453%	0.099283%	-	45,845	45,845	94,557	567,370	(303,387)	(218,520)	461,057
J067	CITY OF WHITESBURG	1,126,832	0.033850%	0.024383%	-	15,762	15,762	32,510	195,072	(104,310)	(75,131)	158,520
J068	ELEC PLT BD OF VANCEBURG	1,017,951	0.030579%	0.033394%	-	14,239	14,239	29,369	176,222	(94,230)	(67,871)	143,202
J069	LINCOLN CO BD OF EDUC	6,930,972	0.208205%	0.202044%	-	96,951	96,951	199,965	1,199,854	(641,593)	(462,119)	975,028
J070	LIVINGSTON CO BD OF ED	2,250,867	0.067616%	0.067114%	-	31,485	31,485	64,940	389,661	(208,362)	(150,076)	316,647
J071	LOGAN CO BD OF EDUCATION	5,089,506	0.152888%	0.157223%	-	71,192	71,192	146,837	881,070	(471,131)	(339,341)	715,978
J072	LYON CO. PUBLIC LIBRARY	168,973	0.005076%	0.004948%	-	2,364	2,364	4,875	29,252	(15,642)	(11,266)	23,771
J073	PADUCAH WATER WORKS	3,858,657	0.115913%	0.114167%	-	53,975	53,975	111,326	667,989	(357,191)	(257,274)	542,823
J074	MCCREARY CO BD OF EDUCATN	4,785,598	0.143758%	0.167534%	-	66,941	66,941	138,069	828,455	(442,996)	(319,077)	673,222
J075	MCLEAN CO BD OF ED	2,306,649	0.069291%	0.070674%	-	32,265	32,265	66,549	399,313	(213,523)	(153,794)	324,491
J076	MADISON CO BD OF ED	18,467,567	0.554761%	0.562714%	-	258,324	258,324	532,806	3,197,003	(1,709,520)	(1,231,314)	2,597,957
J077	MAGOFFIN CO BD OF ED	3,445,988	0.103517%	0.110780%	-	48,203	48,203	99,420	596,553	(318,992)	(229,760)	484,772
J078	MARION CO BD OF EDUCATION	4,269,060	0.128242%	0.144614%	-	59,716	59,716	123,167	739,039	(395,183)	(284,638)	600,560
J079	MARSHALL COUNTY BD OF ED	6,654,070	0.199887%	0.200460%	-	93,077	93,077	191,976	1,151,918	(615,960)	(443,657)	936,075
J080	MARTIN CO BD OF ED	3,306,365	0.099322%	0.108454%	-	46,249	46,249	95,391	572,377	(306,065)	(220,449)	465,127
J081	MASON CO BD OF ED	4,357,390	0.130895%	0.125517%	-	60,951	60,951	125,715	754,328	(403,358)	(290,527)	612,984
J082	MEADE CO PUBLIC LIBRARY	544,548	0.016358%	0.016316%	-	7,617	7,617	15,711	94,269	(50,408)	(36,307)	76,605
J083	MENIFEE CO BD OF ED	1,654,134	0.049690%	0.054550%	-	23,138	23,138	47,723	286,356	(153,122)	(110,289)	232,699
J084	CITY OF HARRODSBURG	1,885,557	0.056642%	0.086073%	-	26,375	26,375	54,400	326,419	(174,545)	(125,719)	265,256
J085	METCALFE CO BD OF ED	2,642,261	0.079373%	0.078046%	-	36,960	36,960	76,232	457,414	(244,591)	(176,172)	371,705
J086	MONROE CO BOARD OF ED	4,506,752	0.135382%	0.123949%	-	63,041	63,041	130,024	780,186	(417,185)	(300,486)	633,997
J087	MT STERLING WATER WORKS	2,132,379	0.064056%	0.064353%	-	29,828	29,828	61,521	369,145	(197,391)	(142,175)	299,976
J088	MORGAN CO BD OF EDUCATION	3,258,644	0.097889%	0.095752%	-	45,582	45,582	94,015	564,119	(301,649)	(217,269)	458,416
J089	MUHLENBERG CO LIB BD DIST	509,668	0.015310%	0.016160%	-	7,129	7,129	14,704	88,229	(47,178)	(33,981)	71,697
J090	CITY OF BARDSTOWN	6,965,891	0.209254%	0.211364%	-	97,439	97,439	200,973	1,205,899	(644,825)	(464,448)	979,941
J091	NICHOLAS CO BD OF ED	1,629,599	0.048953%	0.050154%	-	22,795	22,795	47,016	282,109	(150,851)	(108,653)	229,248
J092	OHIO CO BD OF ED	5,933,912	0.178253%	0.182173%	-	83,004	83,004	171,199	1,027,245	(549,294)	(395,640)	834,763



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J093	OLDHAM COUNTY BD OF ED	21,614,399	0.649292%	0.602709%	-	302,343	302,343	623,596	3,741,770	(2,000,821)	(1,441,130)	3,040,648
J094	OWEN CO BD OF ED	3,451,844	0.103693%	0.104957%	-	48,285	48,285	99,589	597,567	(319,534)	(230,151)	485,596
J095	OWSLEY CO BD OF EDUCATION	2,063,431	0.061985%	0.066285%	-	28,863	28,863	59,532	357,210	(191,009)	(137,578)	290,277
J096	PENDLETON CO BD OF ED	4,170,432	0.125279%	0.107296%	-	58,336	58,336	120,321	721,964	(386,053)	(278,062)	586,684
J097	HAZARD CITY SCHOOLS	1,801,828	0.054126%	0.059067%	-	25,204	25,204	51,984	311,920	(166,792)	(120,135)	253,473
J098	PIKE CO BD OF EDUCATION	16,336,500	0.490745%	0.475318%	-	228,515	228,515	471,324	2,828,088	(1,512,252)	(1,089,228)	2,298,169
J099	POWELL CO BD OF EDUCATION	3,417,224	0.102653%	0.104926%	-	47,800	47,800	98,590	591,574	(316,330)	(227,842)	480,726
J100	CITY OF SOMERSET	7,618,112	0.228846%	0.231356%	-	106,562	106,562	219,789	1,318,804	(705,199)	(507,933)	1,071,691
J101	ROBERTSON CO BD OF ED	874,259	0.026263%	0.026167%	-	12,229	12,229	25,224	151,350	(80,931)	(58,292)	122,990
J102	ROCKCASTLE CO BD OF ED	4,842,702	0.145474%	0.146490%	-	67,740	67,740	139,717	838,344	(448,284)	(322,885)	681,258
J103	ROWAN CO BD OF ED	5,731,350	0.172168%	0.173022%	-	80,170	80,170	165,354	992,178	(530,543)	(382,134)	806,266
J104	RUSSELL CO BD OF ED	5,297,618	0.159139%	0.162633%	-	74,103	74,103	152,841	917,094	(490,394)	(353,215)	745,251
J105	SCOTT CO BOARD OF ED	18,388,464	0.552385%	0.561625%	-	257,218	257,218	530,524	3,183,310	(1,702,198)	(1,226,041)	2,586,830
J106	SHELBY CO LIBRARY	468,307	0.014068%	0.014475%	-	6,551	6,551	13,511	81,072	(43,351)	(31,224)	65,881
J107	SIMPSON CO BD OF ED	5,180,480	0.155620%	0.157253%	-	72,464	72,464	149,461	896,814	(479,550)	(345,405)	728,772
J108	SPENCER CO BD OF EDUC	6,540,538	0.196476%	0.189943%	-	91,489	91,489	188,700	1,132,261	(605,449)	(436,086)	920,101
J109	TAYLOR CO BD OF ED	6,192,736	0.186028%	0.180196%	-	86,624	86,624	178,666	1,072,051	(573,253)	(412,897)	871,173
J110	TODD CO BD OF ED	4,021,819	0.120814%	0.127947%	-	56,257	56,257	116,033	696,233	(372,293)	(268,152)	565,774
J111	TRIGG CO BD OF ED	3,097,278	0.093042%	0.091760%	-	43,325	43,325	89,360	536,187	(286,713)	(206,510)	435,718
J112	TRIMBLE CO BD OF ED	2,223,207	0.066785%	0.066538%	-	31,098	31,098	64,142	384,872	(205,801)	(148,232)	312,756
J113	CITY OF MORGANFIELD	2,185,085	0.065639%	0.068211%	-	30,565	30,565	63,041	378,267	(202,269)	(145,688)	307,389
J115	SPRINGFIELD WATER & SEWER	1,149,567	0.034533%	0.035081%	-	16,080	16,080	33,166	199,008	(106,415)	(76,647)	161,719
J117	CITY OF SEBREE	382,251	0.011483%	0.012343%	-	5,347	5,347	11,029	66,175	(35,385)	(25,487)	53,775
J118	CITY OF CORBIN	2,358,485	0.070848%	0.073478%	-	32,990	32,990	68,044	408,286	(218,321)	(157,250)	331,783
J119	WOLFE CO BD OF EDUCATION	2,178,181	0.065432%	0.068268%	-	30,468	30,468	62,842	377,075	(201,631)	(145,229)	306,419
J120	WOODFORD CO BD OF ED	8,971,934	0.269515%	0.256234%	-	125,500	125,500	258,849	1,553,174	(830,522)	(598,199)	1,262,144
J124	PENNYRILE NAR TASK FORCE	33,072	0.000993%	0.001038%	-	462	462	954	5,723	(3,060)	(2,204)	4,650
J134	LEX-FAY CO HUM RIGHTS COM	226,232	0.006796%	0.006314%	-	3,165	3,165	6,527	39,164	(20,942)	(15,084)	31,826
J135	FLEMING CO EMS	726,984	0.021838%	0.021080%	-	10,169	10,169	20,974	125,849	(67,295)	(48,470)	102,268
J154	CITY OF EARLINGTON	212,776	0.006392%	0.003237%	-	2,976	2,976	6,139	36,836	(19,697)	(14,187)	29,934
J156	CITY OF JEFFERSONTOWN	4,703,419	0.141290%	0.142800%	-	65,792	65,792	135,698	814,233	(435,391)	(313,599)	661,664
J178	LEBANON HOUSING AUTHORITY	309,425	0.009295%	0.007644%	-	4,328	4,328	8,927	53,566	(28,643)	(20,631)	43,529
J179	MARSHALL CO TOURIST COMM	82,500	0.002478%	0.002152%	-	1,154	1,154	2,380	14,280	(7,636)	(5,500)	11,605
J190	CITY OF BLOOMFIELD	362,211	0.010881%	0.005543%	-	5,067	5,067	10,450	62,706	(33,530)	(24,151)	50,956
J200	SOMERSET-PULASKI CONV & V	181,168	0.005442%	0.005608%	-	2,534	2,534	5,227	31,361	(16,770)	(12,079)	25,485
J203	FRONTIER HOUSING INC	177,537	0.005333%	0.006294%	-	2,483	2,483	5,122	30,733	(16,434)	(11,837)	24,975
J205	GEORGETOWN-SCOTT CO P COM	626,117	0.018808%	0.018939%	-	8,758	8,758	18,064	108,388	(57,958)	(41,745)	88,078
J210	BOYD CO AMBULANCE SERVICE	122,322	0.003675%	0.002676%	-	1,711	1,711	3,530	21,178	(11,325)	(8,157)	17,210
J214	COMM ACTION SOUTHERN KY	4,739,227	0.142365%	0.151779%	-	66,292	66,292	136,731	820,428	(438,704)	(315,985)	666,698
J217	CITY OF PROVIDENCE	1,868,010	0.056115%	0.059239%	-	26,130	26,130	53,894	323,382	(172,921)	(124,550)	262,788
J219	CAMPBELL CO PUBLIC LIBRAR	2,134,855	0.064131%	0.065877%	-	29,863	29,863	61,593	369,577	(197,622)	(142,341)	300,327
J224	HOUSING AUTH OF HOPKINSVL	600,845	0.018049%	0.021872%	-	8,405	8,405	17,335	104,014	(55,619)	(40,060)	84,524
J234	LFUC HOUSING AUTHORITY	4,052,424	0.121734%	0.113676%	-	56,685	56,685	116,916	701,534	(375,128)	(270,194)	570,083
J256	CITY OF ST MATTHEWS	1,713,487	0.051473%	0.052049%	-	23,968	23,968	49,436	296,631	(158,616)	(114,246)	241,049
J259	CITY OF PARK HILLS	150,375	0.004517%	0.004307%	-	2,103	2,103	4,338	26,031	(13,919)	(10,026)	21,153
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	586,152	0.017608%	0.017577%	-	8,199	8,199	16,911	101,472	(54,260)	(39,082)	82,459
J314	BOWL GRN WARREN AIRPRT BD	279,439	0.008394%	0.008214%	-	3,909	3,909	8,062	48,373	(25,866)	(18,631)	39,309
J317	PROVIDENCE MUN HOUSING AU	206,825	0.006213%	0.005887%	-	2,893	2,893	5,967	35,805	(19,146)	(13,790)	29,096
J319	CITY OF ALEXANDRIA	777,875	0.023367%	0.024336%	-	10,881	10,881	22,442	134,660	(72,006)	(51,864)	109,428
J324	CITY OF OAK GROVE	1,855,068	0.055726%	0.044908%	-	25,949	25,949	53,521	321,140	(171,722)	(123,686)	260,966
J334	CENTRAL KY ED COOPERATIVE	114,446	0.003438%	0.004679%	-	1,601	1,601	3,302	19,813	(10,594)	(7,631)	16,100
J356	CITY OF WEST BUECHEL	145,702	0.004377%	0.005866%	-	2,038	2,038	4,204	25,224	(13,488)	(9,715)	20,498
J359	CITY OF FORT WRIGHT	505,730	0.015192%	0.014792%	-	7,074	7,074	14,591	87,549	(46,815)	(33,719)	71,144
J405	GEORGETOWN HOUSING AUTHOR	494,591	0.014857%	0.012834%	-	6,918	6,918	14,269	85,619	(45,782)	(32,976)	69,576
J414	WARREN CO PLANNING COMM	951,394	0.028580%	0.028110%	-	13,308	13,308	27,449	164,702	(88,070)	(63,434)	133,841
J417	WEBSTER CO CONSER DIST	100,438	0.003017%	0.002906%	-	1,405	1,405	2,898	17,387	(9,297)	(6,696)	14,129
J419	CITY OF COLD SPRING	446,199	0.013404%	0.015028%	-	6,242	6,242	12,874	77,245	(41,305)	(29,751)	62,771
J424	CITY OF CROFTON	14,758	0.000443%	0.000344%	-	206	206	425	2,553	(1,365)	(983)	2,075
J434	KY LEAGUE OF CITIES	8,234,809	0.247372%	0.228633%	-	115,189	115,189	237,582	1,425,567	(762,287)	(549,052)	1,158,448
J456	CITY OF SHIVELY	854,819	0.025679%	0.026915%	-	11,957	11,957	24,663	147,984	(79,131)	(56,996)	120,255
J459	N KY AREA PLAN COMMISSION	2,915,517	0.087581%	0.089875%	-	40,782	40,782	84,115	504,716	(269,885)	(194,390)	410,144
J510	CITY OF CATLETTSBURG	401,924	0.012074%	0.015880%	-	5,622	5,622	11,596	69,581	(37,207)	(26,799)	56,543
J514	BARREN RIVER AREA DEV	2,537,240	0.076218%	0.072093%	-	35,491	35,491	73,202	439,233	(234,869)	(169,169)	356,930
J519	NORTHERN KY COOP ED SER	1,814,554	0.054509%	0.052633%	-	25,382	25,382	52,352	314,127	(167,972)	(120,985)	255,267
J524	HOPKINSVILLE S W AUTHORI	3,009,225	0.090396%	0.088893%	-	42,093	42,093	86,819	520,938	(278,559)	(200,638)	423,326



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J534	BLUEGRASS AREA DEV DISRIC	3,277,338	0.098450%	0.095104%	-	45,843	45,843	94,554	567,352	(303,378)	(218,514)	461,043
J556	LOUISVILLE CONV BUREAU	6,524,608	0.195998%	0.188010%	-	91,266	91,266	188,241	1,129,506	(603,976)	(435,025)	917,863
J559	CITY OF CRESCENT SPRINGS	244,523	0.007345%	0.008077%	-	3,420	3,420	7,054	42,328	(22,634)	(16,303)	34,397
J610	BOYD CO CONSERVATION DIST	51,527	0.001548%	0.001569%	-	721	721	1,487	8,921	(4,770)	(3,436)	7,249
J614	BOWL GRN CONV & VISIT BUR	453,427	0.013621%	0.012646%	-	6,343	6,343	13,082	78,496	(41,974)	(30,232)	63,787
J619	CITY OF FORT THOMAS	2,362,644	0.070973%	0.067275%	-	33,049	33,049	68,164	409,007	(218,706)	(157,527)	332,368
J656	OHIO VALLEY ED COOP	6,983,042	0.209769%	0.189968%	-	97,679	97,679	201,467	1,208,867	(646,412)	(465,591)	982,353
J710	BIG SANDY WATER DISTRICT	386,273	0.011604%	0.010521%	-	5,403	5,403	11,145	66,872	(35,758)	(25,756)	54,342
J714	BOWLING GR/WARREN COMM ED	469,440	0.014102%	0.015482%	-	6,567	6,567	13,544	81,268	(43,456)	(31,300)	66,040
J719	CITY OF SOUTHGATE	303,049	0.009104%	0.008598%	-	4,239	4,239	8,744	52,465	(28,054)	(20,207)	42,634
J756	CITY OF PROSPECT	327,153	0.009828%	0.011162%	-	4,576	4,576	9,439	56,637	(30,285)	(21,814)	46,025
J759	N KY COMMUNITY ACT COMM	4,550,597	0.136699%	0.153017%	-	63,654	63,654	131,289	787,775	(421,244)	(303,409)	640,164
J810	HOUSING AUTH OF ASHLAND	709,704	0.021319%	0.021731%	-	9,927	9,927	20,475	122,858	(65,695)	(47,318)	99,837
J814	HOUSING AUTH BOWLING GRN	1,550,734	0.046584%	0.055887%	-	21,692	21,692	44,740	268,456	(143,551)	(103,395)	218,154
J819	CITY OF BELLEVUE	786,919	0.023639%	0.022306%	-	11,007	11,007	22,703	136,228	(72,845)	(52,468)	110,702
J834	KY LEGAL SERVICE PROGRAMS	1,065,005	0.031993%	0.036940%	-	14,898	14,898	30,727	184,371	(98,588)	(71,010)	149,824
J856	LOUISVILLE WATER COMPANY	39,311,053	1.180895%	1.185829%	-	549,884	549,884	1,134,160	6,805,317	(3,638,978)	(2,621,044)	5,530,156
J859	CITY OF VILLA HILLS	536,993	0.016131%	0.015650%	-	7,511	7,511	15,493	92,960	(49,708)	(35,803)	75,542
J910	SANITATION DISTRICT #4	772,948	0.023219%	0.022339%	-	10,812	10,812	22,300	133,808	(71,550)	(51,536)	108,735
J914	BOWLING GRN HUM RIGHT COM	84,478	0.002538%	0.002687%	-	1,182	1,182	2,438	14,626	(7,821)	(5,633)	11,886
J919	CITY OF DAYTON	634,295	0.019054%	0.019063%	-	8,872	8,872	18,300	109,805	(58,716)	(42,291)	89,230
J956	OKOLONA FIRE DISTRICT	454,217	0.013645%	0.010559%	-	6,354	6,354	13,105	78,634	(42,048)	(30,286)	63,900
J959	CITY OF INDEPENDENCE	1,244,275	0.037378%	0.035464%	-	17,405	17,405	35,899	215,404	(115,182)	(82,962)	175,042
K001	CITY OF COLUMBIA	917,049	0.027548%	0.027974%	-	12,828	12,828	26,458	158,755	(84,890)	(61,144)	129,008
K002	ALLEN CO BD OF ED	4,405,894	0.132352%	0.136886%	-	61,630	61,630	127,114	762,724	(407,848)	(293,761)	619,807
K003	ANDERSON CO BD OF ED	5,308,374	0.159462%	0.159204%	-	74,253	74,253	153,151	918,955	(491,389)	(353,932)	746,764
K004	CITY OF WICKLIFFE	309,046	0.009284%	0.009603%	-	4,323	4,323	8,917	53,502	(28,609)	(20,606)	43,477
K005	BARREN CO BD OF EDUCATION	10,145,076	0.304756%	0.277717%	-	141,910	141,910	292,695	1,756,262	(939,119)	(676,418)	1,427,179
K006	CITY OF OWINGSVILLE	488,288	0.014668%	0.015392%	-	6,830	6,830	14,088	84,529	(45,200)	(32,556)	68,691
K007	BELL CO BD OF ED	5,038,959	0.151369%	0.153058%	-	70,485	70,485	145,378	872,316	(466,450)	(335,970)	708,864
K009	PARIS BD OF EDUCATION	1,100,945	0.033072%	0.043115%	-	15,400	15,400	31,763	190,589	(101,913)	(73,405)	154,877
K010	CITY OF ASHLAND	12,531,138	0.376432%	0.383559%	-	175,286	175,286	361,535	2,169,320	(1,159,991)	(835,506)	1,762,839
K011	CITY OF DANVILLE	6,060,518	0.182057%	0.185593%	-	84,775	84,775	174,852	1,049,167	(561,016)	(404,083)	852,577
K012	AUGUSTA BD OF ED	433,041	0.013008%	0.013577%	-	6,057	6,057	12,493	74,963	(40,085)	(28,872)	60,917
K013	JACKSON CITY SCHOOLS	603,480	0.018128%	0.019835%	-	8,441	8,441	17,411	104,469	(55,862)	(40,236)	84,894
K014	CLOVERPORT INDEPENDENT SC	570,855	0.017148%	0.016013%	-	7,985	7,985	16,469	98,821	(52,842)	(38,061)	80,304
K015	BULLITT CO PUBLIC LIBRARY	2,710,287	0.081416%	0.073695%	-	37,911	37,911	78,194	469,188	(250,887)	(180,706)	381,273
K016	CITY OF MORGANTOWN	1,176,753	0.035349%	0.033275%	-	16,460	16,460	33,950	203,711	(108,929)	(78,459)	165,540
K017	GEORGE COON PUBLIC LIBRAR	192,519	0.005783%	0.004632%	-	2,693	2,693	5,554	33,327	(17,821)	(12,836)	27,082
K018	CITY OF MURRAY	4,987,895	0.149835%	0.151573%	-	69,771	69,771	143,905	863,476	(461,723)	(332,565)	701,680
K019	CITY OF NEWPORT	3,631,924	0.109102%	0.105168%	-	50,803	50,803	104,784	628,738	(336,202)	(242,156)	510,927
K020	CARLISLE CO BD OF ED	1,002,942	0.030128%	0.031970%	-	14,029	14,029	28,936	173,623	(92,841)	(66,870)	141,090
K021	CARROLL CO PUBLIC LIBRARY	394,109	0.011839%	0.011876%	-	5,513	5,513	11,370	68,226	(36,482)	(26,277)	55,442
K022	CARTER CO EMER AMBUL DIST	1,673,596	0.050274%	0.049455%	-	23,410	23,410	48,284	289,721	(154,921)	(111,585)	235,434
K023	CASEY CO AMBULANCE SERV	740,968	0.022259%	0.018843%	-	10,365	10,365	21,378	128,275	(68,592)	(49,405)	104,239
K025	CLARK CO LIBRARY BD	801,955	0.024091%	0.024617%	-	11,218	11,218	23,138	138,833	(74,237)	(53,471)	112,819
K026	CITY OF MANCHESTER	1,140,651	0.034265%	0.031939%	-	15,955	15,955	32,909	197,464	(105,589)	(76,053)	160,464
K027	CLINTON CO PUBLIC LIBRARY	80,244	0.002410%	0.002437%	-	1,122	1,122	2,315	13,888	(7,427)	(5,349)	11,286
K028	CITY OF MARION	916,880	0.027543%	0.030236%	-	12,825	12,825	26,453	158,726	(84,875)	(61,133)	128,984
K029	CITY OF BURKESVILLE	695,470	0.020892%	0.021536%	-	9,728	9,728	20,065	120,397	(64,380)	(46,371)	97,838
K030	OWENSBORO BD OF ED	10,551,996	0.316980%	0.305700%	-	147,602	147,602	304,435	1,826,707	(976,787)	(703,550)	1,484,424
K032	ELLIOTT CO AMB SERVICE	372,466	0.011189%	0.000000%	-	5,210	5,210	10,746	64,480	(34,479)	(24,834)	52,398
K033	ESTILL CO BD OF EDUCATION	3,637,872	0.109281%	0.112195%	-	50,887	50,887	104,956	629,770	(336,754)	(242,554)	511,765
K034	LEX/FAYETTE URBAN CO GOVT	104,149,807	3.128636%	3.127581%	-	1,456,849	1,456,849	3,004,819	18,029,850	(9,641,025)	(6,944,134)	14,651,468
K035	LICKING VALLEY COM ACTION	2,343,661	0.070403%	0.073984%	-	32,783	32,783	67,617	405,722	(216,950)	(156,262)	329,699
K036	FLOYD CO SCHOOLS	10,730,152	0.322331%	0.358645%	-	150,093	150,093	309,575	1,857,544	(993,277)	(715,427)	1,509,483
K038	FULTON CITY SCHOOLS	708,768	0.021291%	0.020412%	-	9,914	9,914	20,448	122,697	(65,609)	(47,256)	99,706
K039	GALLATIN CO PUBLIC LIB	228,564	0.006866%	0.007296%	-	3,197	3,197	6,594	39,568	(21,158)	(15,239)	32,154
K040	GARRARD CO BD OF ED	4,234,914	0.127216%	0.124180%	-	59,238	59,238	122,181	733,126	(392,022)	(282,361)	595,755
K041	CITY OF WILLIAMSTOWN	2,400,121	0.072099%	0.071103%	-	33,573	33,573	69,246	415,495	(222,176)	(160,027)	337,641
K042	GRAVES CO BD OF ED	6,398,582	0.192212%	0.194397%	-	89,504	89,504	184,605	1,107,688	(592,309)	(426,622)	900,133
K043	CITY OF LEITCHFIELD	2,103,753	0.063196%	0.055677%	-	29,427	29,427	60,695	364,189	(194,741)	(140,266)	295,948
K044	CITY OF GREENSBURG	1,194,711	0.035889%	0.030644%	-	16,712	16,712	34,469	206,823	(110,593)	(79,657)	168,069
K045	GREENUP CO BD OF ED	5,106,906	0.153410%	0.144091%	-	71,435	71,435	147,339	884,078	(472,739)	(340,500)	718,422
K046	CITY OF HAWESVILLE	557,635	0.016751%	0.017209%	-	7,800	7,800	16,088	96,533	(51,619)	(37,180)	78,445
K047	HARDIN CO BD OF ED	30,016,656	0.901693%	0.808788%	-	419,873	419,873	866,008	5,196,319	(2,778,605)	(2,001,344)	4,222,647



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K048	HARLAN INDEPENDENT SCHOOL	1,126,870	0.033851%	0.031265%	-	15,763	15,763	32,511	195,078	(104,313)	(75,134)	158,525
K049	CITY OF CYNTHIANA	2,143,393	0.064387%	0.062348%	-	29,982	29,982	61,839	371,052	(198,411)	(142,910)	301,526
K050	CAVERNA INDEPENDENT SCH	1,441,878	0.043314%	0.044237%	-	20,169	20,169	41,600	249,612	(133,474)	(96,137)	202,840
K051	Henderson City-County Airport Board	61,538	0.001849%	0.000000%	-	861	861	1,776	10,656	(5,698)	(4,104)	8,659
K052	HENRY CO BD OF EDUCATION	3,722,685	0.111829%	0.113628%	-	52,073	52,073	107,403	644,453	(344,606)	(248,209)	523,698
K055	JACKSON CO CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	2,097,794	0.063017%	0.063275%	-	29,344	29,344	60,523	363,157	(194,190)	(139,869)	295,110
K058	JOHNSON CO BD OF ED	5,281,768	0.158663%	0.159233%	-	73,881	73,881	152,384	914,351	(488,927)	(352,159)	743,022
K060	LKLP COMM ACTION COUNCIL	10,996,952	0.330346%	0.347600%	-	153,826	153,826	317,272	1,903,733	(1,017,975)	(733,216)	1,547,017
K061	BARBOURVILLE CITY SCHOOLS	675,472	0.020291%	0.021702%	-	9,449	9,449	19,488	116,934	(62,528)	(45,037)	95,023
K062	LARUE CO BD OF EDUCATION	3,765,005	0.113100%	0.105782%	-	52,665	52,665	108,624	651,778	(348,522)	(251,030)	529,650
K063	LONDON UTILITY COMM	1,978,558	0.059435%	0.058170%	-	27,676	27,676	57,083	342,515	(183,151)	(131,918)	278,335
K064	CITY OF LOUISA	743,798	0.022344%	0.020827%	-	10,404	10,404	21,460	128,765	(68,854)	(49,593)	104,637
K065	CITY OF BEATTYVILLE	822,789	0.024716%	0.025478%	-	11,509	11,509	23,738	142,435	(76,163)	(54,858)	115,746
K066	LESLIE CO PUBLIC LIBRARY	201,614	0.006056%	0.006414%	-	2,820	2,820	5,816	34,900	(18,662)	(13,442)	28,360
K067	LETCHER CO BD OF ED	5,038,482	0.151355%	0.150886%	-	70,478	70,478	145,365	872,236	(466,407)	(335,939)	708,799
K068	LEWIS CO BD OF ED	2,861,320	0.085953%	0.091654%	-	40,024	40,024	82,551	495,334	(264,868)	(190,776)	402,520
K069	LINCOLN CO PUBLIC LIBRARY	235,110	0.007063%	0.007122%	-	3,289	3,289	6,783	40,703	(21,765)	(15,677)	33,076
K070	LIVINGSTON CO CONSERV DIS	52,800	0.001586%	0.001939%	-	739	739	1,523	9,140	(4,887)	(3,520)	7,427
K071	CITY OF RUSSELLVILLE	2,666,304	0.080095%	0.077283%	-	37,296	37,296	76,925	461,575	(246,816)	(177,774)	375,087
K072	LYON CO BD OF EDUCATION	1,576,081	0.047345%	0.049571%	-	22,046	22,046	45,471	272,842	(145,896)	(105,084)	221,718
K073	PADUCAH BOARD OF ED	5,013,430	0.150602%	0.155848%	-	70,128	70,128	144,642	867,896	(464,086)	(334,267)	705,272
K074	MCCREARY CO WATER DIST	1,696,284	0.050956%	0.051065%	-	23,728	23,728	48,939	293,652	(157,023)	(113,099)	238,628
K075	CITY OF CALHOUN	250,966	0.007539%	0.007667%	-	3,511	3,511	7,241	43,446	(23,232)	(16,733)	35,305
K077	MAGOFFIN CO LIBRARY	51,388	0.001544%	0.001667%	-	719	719	1,483	8,898	(4,758)	(3,427)	7,231
K078	CITY OF LEBANON	2,265,774	0.068063%	0.071406%	-	31,694	31,694	65,369	392,237	(209,739)	(151,069)	318,740
K079	CITY OF BENTON	1,737,171	0.052184%	0.054913%	-	24,299	24,299	50,119	300,728	(160,807)	(115,824)	244,379
K080	MARTIN COUNTY LIBRARY	203,688	0.006119%	0.004985%	-	2,849	2,849	5,877	35,263	(18,856)	(13,581)	28,655
K081	MAYSVILLE UTILITY COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	235,506	0.007075%	0.008832%	-	3,294	3,294	6,795	40,772	(21,802)	(15,703)	33,132
K083	CITY OF FRENCHBURG	329,110	0.009886%	0.010195%	-	4,603	4,603	9,495	56,972	(30,464)	(21,942)	46,296
K085	METCALFE HEALTH CARE CTN	2,281,664	0.068541%	0.060800%	-	31,916	31,916	65,828	394,991	(211,212)	(152,130)	320,979
K086	MONROE CO CONSERV DIST	76,498	0.002298%	0.002293%	-	1,070	1,070	2,207	13,243	(7,081)	(5,101)	10,762
K087	MONTGOMERY CO BD OF ED	6,939,504	0.208461%	0.206732%	-	97,070	97,070	200,211	1,201,329	(642,381)	(462,688)	976,227
K088	GATEWAY COMM SER ORGANIZ	7,144,923	0.214632%	0.208991%	-	99,943	99,943	206,138	1,236,891	(661,398)	(476,384)	1,005,126
K089	MUHLENBERG CO BD OF ED	9,148,969	0.274833%	0.275671%	-	127,976	127,976	263,956	1,583,820	(846,910)	(610,003)	1,287,049
K090	NELSON COUNTY BD OF ED	9,107,806	0.273596%	0.259717%	-	127,400	127,400	262,768	1,576,692	(843,098)	(607,257)	1,281,256
K091	CITY OF CARLISLE	1,028,412	0.030893%	0.030346%	-	14,385	14,385	29,670	178,032	(95,198)	(68,568)	144,673
K092	OHIO CO LIBRARY	402,691	0.012097%	0.012380%	-	5,633	5,633	11,618	69,713	(37,277)	(26,850)	56,651
K093	OLDHAM CO LIBRARY BD	944,123	0.028361%	0.029511%	-	13,206	13,206	27,239	163,440	(87,396)	(62,948)	132,815
K094	OWEN CO PUBLIC LIBRARY	285,328	0.008571%	0.008221%	-	3,991	3,991	8,232	49,393	(26,412)	(19,024)	40,138
K095	OWSLEY CO PUBLIC LIBRARY	67,582	0.002030%	0.002070%	-	945	945	1,950	11,699	(6,256)	(4,506)	9,507
K096	PENDLETON CO LIBRARY	299,999	0.009012%	0.008538%	-	4,196	4,196	8,655	51,935	(27,771)	(20,002)	42,203
K097	PERRY CO BD OF EDUCATION	7,335,627	0.220361%	0.221995%	-	102,611	102,611	211,640	1,269,907	(679,052)	(489,100)	1,031,955
K098	PIKEVILLE INDEPENDENT SCH	1,305,912	0.039229%	0.039421%	-	18,267	18,267	37,676	226,071	(120,886)	(87,070)	183,710
K099	CITY OF STANTON	297,524	0.008938%	0.007025%	-	4,162	4,162	8,584	51,508	(27,543)	(19,838)	41,857
K100	SOMERSET BD OF EDUCATION	2,368,152	0.071139%	0.064191%	-	33,126	33,126	68,324	409,963	(219,218)	(157,896)	333,145
K101	CITY OF MOUNT OLIVET	23,802	0.000715%	0.000737%	-	333	333	687	4,120	(2,203)	(1,587)	3,348
K102	ROCKCASTLE CONSERV DIST	66,326	0.001992%	0.002035%	-	928	928	1,913	11,480	(6,138)	(4,421)	9,329
K103	CITY OF MOREHEAD	1,957,906	0.058815%	0.056543%	-	27,387	27,387	56,487	338,942	(181,241)	(130,542)	275,432
K104	RUSSELL CO CONS DIST	23,074	0.000693%	0.000565%	-	323	323	666	3,994	(2,136)	(1,538)	3,245
K105	CITY OF GEORGETOWN	5,411,755	0.162568%	0.150407%	-	75,700	75,700	156,134	936,854	(500,960)	(360,826)	761,309
K106	CITY OF SHELBYVILLE	2,081,018	0.062513%	0.059148%	-	29,109	29,109	60,039	360,253	(192,636)	(138,750)	292,750
K107	FRANKLIN/SIMPSON PARKS BD	141,733	0.004258%	0.005282%	-	1,983	1,983	4,089	24,538	(13,121)	(9,451)	19,940
K108	CITY OF TAYLORSVILLE	1,143,066	0.034337%	0.036061%	-	15,989	15,989	32,978	197,879	(105,811)	(76,212)	160,801
K109	CAMPBELLSVLE MUN WTR&SEWR	2,167,072	0.065098%	0.070070%	-	30,313	30,313	62,522	375,150	(200,602)	(144,488)	304,855
K110	TODD COUNTY WATER DIST	461,097	0.013851%	0.013842%	-	6,450	6,450	13,303	79,821	(42,682)	(30,743)	64,865
K111	CITY OF CADIZ	984,387	0.029571%	0.030645%	-	13,770	13,770	28,401	170,413	(91,124)	(65,634)	138,482
K112	TRIMBLE CO LIBRARY	290,990	0.008741%	0.008683%	-	4,070	4,070	8,395	50,373	(26,936)	(19,401)	40,934
K113	UNION CO BD OF EDUCATION	4,284,620	0.128709%	0.125922%	-	59,933	59,933	123,615	741,730	(396,622)	(285,675)	602,747
K114	CITY OF BOWLING GREEN	17,330,516	0.520605%	0.454814%	-	242,420	242,420	500,002	3,000,167	(1,604,266)	(1,155,504)	2,438,004
K115	CITY OF SPRINGFIELD	751,159	0.022565%	0.022290%	-	10,507	10,507	21,672	130,039	(69,535)	(50,084)	105,672
K116	WAYNE CO BD OF ED	6,181,817	0.185700%	0.180232%	-	86,471	86,471	178,351	1,070,161	(572,242)	(412,169)	869,637
K117	WEBSTER CO PUBLIC LIBRARY	226,639	0.006808%	0.006060%	-	3,170	3,170	6,539	39,233	(20,979)	(15,111)	31,882
K118	WHITLEY CO BD OF ED	7,968,699	0.239378%	0.241567%	-	111,466	111,466	229,904	1,379,499	(737,653)	(531,309)	1,121,012
K119	WOLFE COUNTY LIBRARY	68,667	0.002063%	0.002615%	-	961	961	1,981	11,889	(6,357)	(4,579)	9,661



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K120	CITY OF VERSAILLES	2,996,010	0.089999%	0.092426%	-	41,908	41,908	86,437	518,650	(277,336)	(199,756)	421,467
K137	KY MAGISTRATES/COMM ASSOC	280,415	0.008424%	0.008644%	-	3,923	3,923	8,091	48,546	(25,959)	(18,697)	39,450
K141	GRANT CO PLANNING COMM	54,056	0.001624%	0.001724%	-	756	756	1,560	9,359	(5,004)	(3,605)	7,605
K181	WESTERN LEWIS-RECTORVILLE	276,821	0.008316%	0.008381%	-	3,872	3,872	7,987	47,924	(25,626)	(18,458)	38,944
K200	CITY OF FERGUSON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K214	GREEN RIVER EDUC COOP	367,171	0.011030%	0.009570%	-	5,136	5,136	10,593	63,564	(33,989)	(24,482)	51,654
K219	NORTHERN KY WATER SER DIS	11,913,367	0.357875%	0.360504%	-	166,644	166,644	343,712	2,062,379	(1,102,807)	(794,318)	1,675,936
K237	KY CO JUDGE/EX ASSOC	269,372	0.008092%	0.008119%	-	3,768	3,768	7,772	46,633	(24,936)	(17,961)	37,895
K256	JEFFERSONTOWN FIRE DIST	263,655	0.007920%	0.004801%	-	3,688	3,688	7,607	45,642	(24,406)	(17,579)	37,090
K314	KY LEGAL AID	2,666,639	0.080105%	0.080067%	-	37,301	37,301	76,935	461,633	(246,847)	(177,796)	375,133
K315	MT WASHINGTON FIRE P DIST	79,025	0.002374%	0.002361%	-	1,105	1,105	2,280	13,681	(7,316)	(5,269)	11,117
K319	CITY OF SILVER GROVE	175,966	0.005286%	0.006149%	-	2,461	2,461	5,077	30,462	(16,289)	(11,732)	24,754
K337	KY COUNCIL OF ADD'S	138,650	0.004165%	0.003822%	-	1,939	1,939	4,000	24,002	(12,835)	(9,244)	19,505
K356	ST MATTHEWS FIRE DIST.	90,000	0.002704%	0.002770%	-	1,259	1,259	2,597	15,583	(8,332)	(6,002)	12,663
K414	CITY OF SMITHS GROVE	21,064	0.000633%	0.000000%	-	295	295	608	3,648	(1,951)	(1,405)	2,964
K419	ALEXANDRIA FIRE DISTRICT	-	0.000000%	0.000569%	-	-	-	-	-	-	-	-
K459	CITY OF LAKESIDE PARK	96,383	0.002895%	0.002658%	-	1,348	1,348	2,780	16,683	(8,921)	(6,426)	13,557
K519	CITY OF MELBOURNE	42,222	0.001268%	0.001294%	-	590	590	1,218	7,307	(3,907)	(2,814)	5,938
K559	CITY OF TAYLOR MILL	548,621	0.016480%	0.016321%	-	7,674	7,674	15,828	94,972	(50,784)	(36,578)	77,176
K614	WARREN CO PUBLIC LIBRARY	1,565,026	0.047013%	0.047485%	-	21,892	21,892	45,152	270,929	(144,873)	(104,347)	220,163
K619	CAMPBELL CO CONS DISPATCH	1,991,806	0.059833%	0.056598%	-	27,861	27,861	57,465	344,808	(184,378)	(132,802)	280,199
K659	CITY OF EDGEWOOD	1,133,802	0.034059%	0.036175%	-	15,860	15,860	32,711	196,277	(104,954)	(75,595)	159,499
K719	CENTRAL CAMPBELL CO FIRE	47,193	0.001418%	0.001359%	-	660	660	1,362	8,172	(4,370)	(3,147)	6,641
K759	LAKESIDE/CRESTVIEWHLS POL	109,064	0.003276%	0.002406%	-	1,525	1,525	3,146	18,879	(10,095)	(7,271)	15,342
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K859	CITY OF FORT MITCHELL	895,913	0.026913%	0.025874%	-	12,532	12,532	25,848	155,095	(82,934)	(59,734)	126,034
K959	HOUSING AUTH OF COVINGTON	1,935,971	0.058156%	0.057052%	-	27,080	27,080	55,854	335,144	(179,210)	(129,080)	272,346
L002	ALLEN CO CONSERVATION DIS	49,073	0.001474%	0.002291%	-	686	686	1,416	8,494	(4,542)	(3,272)	6,903
L003	ANDERSON PUBLIC LIBRARY	522,289	0.015689%	0.015615%	-	7,306	7,306	15,068	90,413	(48,346)	(34,822)	73,472
L004	CITY OF BARLOW	44,156	0.001326%	0.001315%	-	617	617	1,274	7,642	(4,086)	(2,943)	6,210
L005	CITY OF GLASGOW	4,452,730	0.133759%	0.133656%	-	62,285	62,285	128,465	770,833	(412,184)	(296,884)	626,396
L006	BATH CO WATER DISTRICT	393,552	0.011822%	0.010286%	-	5,505	5,505	11,354	68,128	(36,430)	(26,239)	55,363
L007	BELL CO COURT CLERK	307,894	0.009249%	0.009490%	-	4,307	4,307	8,883	53,301	(28,501)	(20,529)	43,313
L008	BOONE CO BD OF ED	35,815,575	1.075892%	1.088502%	-	500,989	500,989	1,033,313	6,200,201	(3,315,407)	(2,387,986)	5,038,425
L009	CITY OF PARIS	3,620,355	0.108755%	0.156970%	-	50,642	50,642	104,451	626,738	(335,133)	(241,386)	509,302
L010	FIVCO AREA DEVELOPMT DIST	1,111,661	0.033394%	0.035661%	-	15,550	15,550	32,072	192,445	(102,905)	(74,119)	156,385
L011	DANVILLE BOYLE CO REC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	142,341	0.004276%	0.004355%	-	1,991	1,991	4,107	24,642	(13,177)	(9,491)	20,025
L013	BREATHITT CO PUBLIC LIB	283,174	0.008506%	0.006897%	-	3,961	3,961	8,169	49,019	(26,212)	(18,879)	39,834
L014	BRECKINRIDGE CO CLERK OFF	388,165	0.011660%	0.011353%	-	5,429	5,429	11,199	67,195	(35,931)	(25,880)	54,604
L015	CITY OF MT WASHINGTON	2,818,641	0.084671%	0.085490%	-	39,427	39,427	81,320	487,946	(260,917)	(187,931)	396,516
L016	BUTLER CO AMBULANCE SVC	757,534	0.022756%	0.024173%	-	10,596	10,596	21,855	131,139	(70,124)	(50,508)	106,567
L018	MURRAY PUBLIC SCHOOLS	5,631,730	0.169176%	0.163845%	-	78,777	78,777	162,481	974,935	(521,323)	(375,493)	792,255
L021	CITY OF CARROLLTON	1,867,912	0.056112%	0.056673%	-	26,129	26,129	53,891	323,365	(172,912)	(124,543)	262,774
L022	NORTHEAST KY CAA	3,809,554	0.114438%	0.115753%	-	53,288	53,288	109,909	659,489	(352,646)	(254,000)	535,916
L023	CITY OF LIBERTY	1,087,057	0.032655%	0.032894%	-	15,206	15,206	31,363	188,186	(100,628)	(72,479)	152,924
L024	HOPKINSVLE CHRIST LIBRARY	353,150	0.010609%	0.012377%	-	4,940	4,940	10,189	61,138	(32,692)	(23,547)	49,682
L025	CITY OF WINCHESTER	3,609,897	0.108440%	0.100773%	-	50,495	50,495	104,148	624,923	(334,162)	(240,687)	507,827
L026	DANIEL BOONE COMM AGENCY	4,689,648	0.140876%	0.138589%	-	65,599	65,599	135,301	811,847	(434,115)	(312,680)	659,725
L027	CITY OF ALBANY	1,384,617	0.041594%	0.044605%	-	19,368	19,368	39,948	239,700	(128,174)	(92,320)	194,786
L028	CRITTENDEN/LIV CO WAT DIS	515,782	0.015494%	0.016764%	-	7,215	7,215	14,881	89,290	(47,745)	(34,390)	72,559
L029	CUMBERLAND CO SOIL & WAT	39,200	0.001178%	0.001177%	-	549	549	1,131	6,789	(3,630)	(2,615)	5,517
L031	EDMONSON CO AMBULANCE DIS	546,323	0.016411%	0.014035%	-	7,642	7,642	15,762	94,574	(50,571)	(36,425)	76,853
L032	SANDY HOOK WATER DISTRICT	231,854	0.006965%	0.008285%	-	3,243	3,243	6,689	40,138	(21,463)	(15,459)	32,617
L033	CITY OF IRVINE	667,294	0.020045%	0.021143%	-	9,334	9,334	19,252	115,516	(61,770)	(44,491)	93,871
L035	CITY OF FLEMINGSBURG	819,748	0.024625%	0.024139%	-	11,467	11,467	23,650	141,910	(75,883)	(54,656)	115,319
L036	FLOYD CO LIBRARY	485,054	0.014571%	0.016049%	-	6,785	6,785	13,994	83,970	(44,901)	(32,341)	68,236
L038	FULTON CO LIBRARY	128,956	0.003874%	0.004169%	-	1,804	1,804	3,721	22,325	(11,938)	(8,598)	18,142
L039	CITY OF WARSAW	307,899	0.009249%	0.010432%	-	4,307	4,307	8,883	53,301	(28,501)	(20,529)	43,313
L041	GRANT CO PUBLIC LIBRARY	442,179	0.013283%	0.011947%	-	6,185	6,185	12,757	76,548	(40,932)	(29,482)	62,205
L042	MAYFIELD CITY SCHOOLS	4,073,399	0.122364%	0.127829%	-	56,979	56,979	117,521	705,165	(377,070)	(271,592)	573,033
L043	LEITCHFIELD UTILITY COMM	1,785,781	0.053644%	0.051280%	-	24,979	24,979	51,521	309,142	(165,306)	(119,065)	251,216
L044	GREEN CO AMBULANCE SVC	416,301	0.012506%	0.014380%	-	5,823	5,823	12,011	72,070	(38,538)	(27,758)	58,566
L045	RACELAND BOARD OF EDUC	1,302,650	0.039131%	0.039850%	-	18,221	18,221	37,582	225,506	(120,584)	(86,853)	183,251
L046	HANCOCK CO PUBLIC LIBRARY	320,620	0.009631%	0.009566%	-	4,485	4,485	9,250	55,502	(29,678)	(21,376)	45,102
L047	WEST POINT INDEPENDENT SC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
L049	CYNTHIANA/HARRISON LIBRAR	247,135	0.007424%	0.007851%	-	3,457	3,457	7,130	42,783	(22,877)	(16,478)	34,767
L050	CITY OF MUNFORDVILLE	128,421	0.003858%	0.004424%	-	1,796	1,796	3,705	22,233	(11,889)	(8,563)	18,067
L051	HENDERSON CO WATER DIST	565,811	0.016997%	0.017138%	-	7,915	7,915	16,324	97,951	(52,377)	(37,726)	79,597
L052	CITY OF EMINENCE	375,535	0.011281%	0.010937%	-	5,253	5,253	10,835	65,011	(34,763)	(25,039)	52,829
L054	DAWSON SPRINGS PUBLIC SCH	1,225,762	0.036822%	0.032888%	-	17,146	17,146	35,365	212,200	(113,469)	(81,728)	172,438
L057	CITY OF NICHOLASVILLE	8,562,000	0.257200%	0.244701%	-	119,765	119,765	247,021	1,482,204	(792,573)	(570,866)	1,204,473
L058	PAINTSVILLE BD OF ED	1,051,289	0.031580%	0.033725%	-	14,705	14,705	30,330	181,991	(97,315)	(70,093)	147,890
L060	KNOTT CO SOIL CONV DIST	41,526	0.001247%	0.001256%	-	581	581	1,198	7,186	(3,843)	(2,768)	5,840
L061	CITY OF BARBOURVILLE	946,585	0.028435%	0.028571%	-	13,241	13,241	27,310	163,867	(87,624)	(63,113)	133,162
L062	CITY OF HODGENVILLE	1,546,284	0.046450%	0.044399%	-	21,629	21,629	44,612	267,684	(143,138)	(103,098)	217,526
L063	LAUREL CO PUBLIC LIB DIST	1,120,605	0.033663%	0.033963%	-	15,675	15,675	32,331	193,995	(103,734)	(74,716)	157,645
L064	LOUISA WATER & SEWER COMM	618,566	0.018582%	0.018207%	-	8,653	8,653	17,847	107,085	(57,261)	(41,243)	87,020
L065	LEE CO PUBLIC LIBRARY	133,849	0.004021%	0.004006%	-	1,872	1,872	3,862	23,172	(12,391)	(8,925)	18,830
L066	CITY OF HYDEN	109,214	0.003281%	0.003503%	-	1,528	1,528	3,151	18,908	(10,111)	(7,282)	15,365
L067	LETCHER COUNTY CONS DIST	59,255	0.001780%	0.001767%	-	829	829	1,710	10,258	(5,485)	(3,951)	8,336
L068	HOUSING AUTH OF VANCEBURG	85,974	0.002583%	0.002794%	-	1,203	1,203	2,481	14,885	(7,960)	(5,733)	12,096
L069	STANFORD WATER COMMISSION	801,874	0.024088%	0.020906%	-	11,217	11,217	23,135	138,815	(74,228)	(53,464)	112,805
L071	RUSSELLVILLE CITY SCHOOLS	2,044,778	0.061425%	0.054173%	-	28,603	28,603	58,994	353,983	(189,284)	(136,335)	287,655
L072	CITY OF EDDYVILLE	575,027	0.017274%	0.013718%	-	8,044	8,044	16,590	99,547	(53,231)	(38,340)	80,895
L073	CITY OF PADUCAH	10,633,254	0.319420%	0.321860%	-	148,738	148,738	306,779	1,840,769	(984,306)	(708,966)	1,495,851
L074	HOUSING AUTH MCREARY CO	201,491	0.006053%	0.005219%	-	2,819	2,819	5,813	34,883	(18,653)	(13,435)	28,346
L075	CITY OF LIVERMORE	202,443	0.006081%	0.008094%	-	2,832	2,832	5,840	35,044	(18,739)	(13,497)	28,477
L076	BEREA BD OF ED	1,614,443	0.048498%	0.051185%	-	22,583	22,583	46,579	279,487	(149,449)	(107,643)	227,117
L077	CITY OF SALYERSVILLE	641,938	0.019284%	0.022313%	-	8,980	8,980	18,521	111,131	(59,424)	(42,802)	90,307
L078	MARION FREE PUBLIC LIBRAR	275,078	0.008263%	0.008341%	-	3,848	3,848	7,936	47,618	(25,463)	(18,340)	38,696
L079	MARSHALL CO SOIL & WATER	44,426	0.001335%	0.001331%	-	622	622	1,282	7,693	(4,114)	(2,963)	6,252
L080	MARTIN CO CONSERV DIST	15,120	0.000454%	0.000561%	-	211	211	436	2,616	(1,399)	(1,008)	2,126
L082	MEADE CO BD OF ED	7,758,170	0.233054%	0.238906%	-	108,522	108,522	223,831	1,343,054	(718,166)	(517,273)	1,091,397
L083	MENIFEE CO PUBLIC LIBRARY	86,096	0.002586%	0.002522%	-	1,204	1,204	2,484	14,903	(7,969)	(5,740)	12,110
L084	BURGIN INDEPENDENT SCH	502,050	0.015081%	0.016011%	-	7,022	7,022	14,484	86,909	(46,473)	(33,473)	70,625
L085	METCALFE CO PUBLIC LIB	163,936	0.004925%	0.005129%	-	2,293	2,293	4,730	28,382	(15,177)	(10,931)	23,064
L086	CITY OF TOMPKINSVILLE	1,115,915	0.033522%	0.033296%	-	15,610	15,610	32,195	193,182	(103,299)	(74,403)	156,984
L087	MONTGOMERY CO SAN DIST #2	118,486	0.003559%	0.003407%	-	1,657	1,657	3,418	20,510	(10,967)	(7,899)	16,667
L088	MORGAN COUNTY LIBRARY	163,182	0.004902%	0.004960%	-	2,283	2,283	4,708	28,249	(15,106)	(10,880)	22,956
L090	CITY OF NEW HAVEN	112,165	0.003369%	0.003280%	-	1,569	1,569	3,236	19,415	(10,382)	(7,478)	15,777
L091	NICHOLAS COUNTY LIBRARY	92,740	0.002786%	0.001377%	-	1,297	1,297	2,676	16,055	(8,585)	(6,184)	13,047
L092	OHIO CO WATER DIST	1,402,870	0.042142%	0.036626%	-	19,623	19,623	40,474	242,858	(129,862)	(93,536)	197,352
L093	LAGRANGE UTILITY COMM	845,776	0.025407%	0.025323%	-	11,831	11,831	24,402	146,417	(78,293)	(56,392)	118,982
L096	PENDLETON COUNTY WATER	387,984	0.011655%	0.010928%	-	5,427	5,427	11,194	67,166	(35,915)	(25,869)	54,581
L099	POWELLS VALLEY WATER DIST	279,860	0.008407%	0.008032%	-	3,915	3,915	8,074	48,448	(25,907)	(18,660)	39,370
L100	SCIENCE HILL BD OF ED	685,631	0.020596%	0.023254%	-	9,591	9,591	19,781	118,692	(63,467)	(45,714)	96,451
L102	CITY OF MOUNT VERNON	1,459,598	0.043846%	0.046961%	-	20,417	20,417	42,111	252,678	(135,113)	(97,318)	205,332
L103	MOREHEAD UTILITY PLANT BD	3,091,747	0.092875%	0.092947%	-	43,247	43,247	89,199	535,224	(286,198)	(206,140)	434,936
L104	LAKE CUMBERLAND ADD	2,719,689	0.081699%	0.086696%	-	38,043	38,043	78,466	470,819	(251,759)	(181,334)	382,598
L105	GEORGETOWN/SCOTT CO PARKS	990,674	0.029760%	0.031055%	-	13,858	13,858	28,582	171,502	(91,707)	(66,054)	139,367
L106	TRIPLE S PLANNING & ZONIN	202,922	0.006096%	0.006192%	-	2,839	2,839	5,855	35,130	(18,785)	(13,530)	28,548
L107	CITY OF FRANKLIN	2,771,229	0.083247%	0.083833%	-	38,764	38,764	79,952	479,740	(256,529)	(184,770)	389,847
L108	SPENCER CO FIRE DIST	154,755	0.004649%	0.003855%	-	2,165	2,165	4,465	26,791	(14,326)	(10,319)	21,771
L109	CAMPBELLSVILLE CITY SCHOO	2,076,988	0.062392%	0.058299%	-	29,053	29,053	59,923	359,556	(192,264)	(138,482)	292,183
L110	CITY OF ELKTON	851,384	0.025575%	0.026170%	-	11,909	11,909	24,563	147,385	(78,810)	(56,765)	119,768
L111	HOUSING AUTH OF CADIZ	151,781	0.004559%	0.004183%	-	2,123	2,123	4,379	26,273	(14,049)	(10,119)	21,350
L112	CITY OF BEDFORD	133,350	0.004006%	0.004342%	-	1,865	1,865	3,847	23,086	(12,345)	(8,891)	18,760
L113	UNION CO PLANNING COMM	70,394	0.002115%	0.002179%	-	985	985	2,031	12,188	(6,517)	(4,694)	9,905
L114	WARREN COUNTY BD OF ED	25,873,531	0.777235%	0.725781%	-	361,919	361,919	746,476	4,479,086	(2,395,083)	(1,725,104)	3,639,808
L115	WASHINGTON CO SCHOOLS	2,984,777	0.089662%	0.088294%	-	41,751	41,751	86,114	516,708	(276,297)	(199,008)	419,889
L118	CORBIN BD OF ED	3,873,981	0.116373%	0.120018%	-	54,189	54,189	111,767	670,640	(358,608)	(258,295)	544,977
L119	CITY OF CAMPTON	470,720	0.014140%	0.013353%	-	6,584	6,584	13,580	81,487	(43,573)	(31,384)	66,218
L120	FALLING SPRINGS ARTS	612,018	0.018385%	0.018619%	-	8,561	8,561	17,657	105,950	(56,654)	(40,806)	86,097
L141	CORINTH WATER DISTRICT	116,544	0.003501%	0.003280%	-	1,630	1,630	3,362	20,176	(10,788)	(7,771)	16,395
L156	CITY OF LYNDON	219,131	0.006583%	0.008408%	-	3,065	3,065	6,322	37,937	(20,286)	(14,611)	30,828
L159	ELSMERE FIRE PROTECTION	68,822	0.002067%	0.002053%	-	962	962	1,985	11,912	(6,370)	(4,588)	9,680
L256	CITY OF HURSTBOURNE	168,381	0.005058%	0.005080%	-	2,355	2,355	4,858	29,148	(15,586)	(11,226)	23,687
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	554,101	0.016645%	0.015881%	-	7,751	7,751	15,986	95,923	(51,292)	(36,944)	77,949
L756	PLEASURE RIDGE PARK FIRE	507,205	0.015236%	0.011868%	-	7,095	7,095	14,633	87,803	(46,950)	(33,817)	71,351



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
L959	NORTHERN KY CONV CTR CORP	1,679,424	0.050450%	0.049632%	-	23,492	23,492	48,453	290,736	(155,464)	(111,976)	236,258
M001	COLUMBIA/ADAIR UTILITIES	1,172,960	0.035235%	0.033390%	-	16,407	16,407	33,841	203,054	(108,578)	(78,206)	165,006
M003	LAWBG-ANDERSON PLAN COMM	21,273	0.000639%	0.000678%	-	298	298	614	3,682	(1,969)	(1,418)	2,992
M005	GLASGOW WATER COMPANY	2,914,756	0.087559%	0.089148%	-	40,772	40,772	84,094	504,589	(269,817)	(194,341)	410,041
M006	GATEWAY AREA DEV DISTRICT	1,809,801	0.054366%	0.047256%	-	25,316	25,316	52,214	313,303	(167,531)	(120,668)	254,597
M007	MIDDLESBORO CITY SCHOOL	1,964,574	0.059015%	0.061475%	-	27,480	27,480	56,679	340,094	(181,857)	(130,986)	276,368
M008	WALTON/VERONA BD OF ED	3,000,180	0.090125%	0.086965%	-	41,967	41,967	86,558	519,377	(277,724)	(200,036)	422,057
M009	PARIS BOURBON CO LIBRARY	472,278	0.014187%	0.013525%	-	6,606	6,606	13,626	81,758	(43,718)	(31,489)	66,438
M010	BOYD CO BD OF ED	6,382,991	0.191744%	0.246719%	-	89,286	89,286	184,156	1,104,991	(590,867)	(425,584)	897,941
M011	BOYLE COUNTY BD OF EDUC	3,868,657	0.116214%	0.108283%	-	54,115	54,115	111,615	669,723	(358,118)	(257,942)	544,233
M012	EAST PENDLETON WATER DIST	358,687	0.010775%	0.011848%	-	5,017	5,017	10,349	62,095	(33,204)	(23,916)	50,460
M013	BREATHITT CO SOIL CONSERV	33,301	0.001000%	0.000879%	-	466	466	960	5,763	(3,082)	(2,220)	4,683
M014	CITY OF HARDINSBURG	332,689	0.009994%	0.010609%	-	4,654	4,654	9,598	57,594	(30,797)	(22,182)	46,802
M015	BULLITT CO FISCAL COURT	8,734,944	0.262396%	0.258363%	-	122,185	122,185	252,012	1,512,148	(808,584)	(582,399)	1,228,806
M017	CITY OF FREDONIA	44,009	0.001322%	0.001156%	-	616	616	1,270	7,618	(4,074)	(2,934)	6,191
M018	CALLOWAY CO PUBLIC LIBRAR	414,433	0.012449%	0.012474%	-	5,797	5,797	11,956	71,742	(38,362)	(27,631)	58,299
M019	CAMPBELL CO COURTHOUSE	103,045	0.003095%	0.003025%	-	1,441	1,441	2,973	17,836	(9,537)	(6,869)	14,494
M020	CITY OF BARDWELL	557,859	0.016758%	0.015920%	-	7,803	7,803	16,095	96,574	(51,640)	(37,195)	78,478
M021	CARROLL CO WATER DISTRICT	668,041	0.020068%	0.019682%	-	9,345	9,345	19,274	115,649	(61,840)	(44,542)	93,979
M022	CITY OF OLIVE HILL	897,667	0.026966%	0.024710%	-	12,557	12,557	25,899	155,401	(83,097)	(59,852)	126,282
M023	E CASEY CO WATER DISTRICT	339,571	0.010201%	0.010224%	-	4,750	4,750	9,797	58,787	(31,435)	(22,642)	47,771
M024	CHRISTIAN CO BD OF ED	16,514,242	0.496084%	0.500154%	-	231,001	231,001	476,451	2,858,856	(1,528,704)	(1,101,078)	2,323,172
M025	WINCHESTER MUNICIPAL UTIL	4,088,421	0.122815%	0.110014%	-	57,189	57,189	117,955	707,764	(378,460)	(272,593)	575,145
M026	CLAY COUNTY 911 BOARD	267,749	0.008043%	0.008331%	-	3,745	3,745	7,725	46,351	(24,785)	(17,852)	37,666
M027	HOUSING AUTH OF ALBANY	130,793	0.003929%	0.004656%	-	1,830	1,830	3,774	22,642	(12,107)	(8,721)	18,400
M029	CUMBERLAND CO FISCAL CT	1,225,865	0.036825%	0.036328%	-	17,148	17,148	35,368	212,217	(113,478)	(81,735)	172,452
M030	DAVISS CO BD OF EDUC	20,869,404	0.626912%	0.601722%	-	291,922	291,922	602,102	3,612,798	(1,931,856)	(1,391,457)	2,935,842
M031	EDMONSON CO CONSERV DIST	33,025	0.000992%	0.000979%	-	462	462	953	5,717	(3,057)	(2,202)	4,646
M033	IRVINE MUNICIPAL UTILITY	830,268	0.024941%	0.024082%	-	11,614	11,614	23,954	143,731	(76,857)	(55,358)	116,799
M034	FAYETTE CO BD EDUCATION	90,230,015	2.710489%	2.696310%	-	1,262,139	1,262,139	2,603,220	15,620,133	(8,352,487)	(6,016,040)	12,693,277
M035	FLEMING COUNTY LIBRARY	228,328	0.006859%	0.005675%	-	3,194	3,194	6,588	39,527	(21,136)	(15,224)	32,121
M037	FRANKLIN CO BD OF ED	13,076,993	0.392830%	0.390903%	-	182,921	182,921	377,284	2,263,819	(1,210,522)	(871,902)	1,839,631
M038	HICKMAN/FULTON RIV PRT AU	478,631	0.014378%	0.013412%	-	6,695	6,695	13,809	82,858	(44,306)	(31,913)	67,332
M039	GALLATIN CO WATER DIS	288,939	0.008680%	0.008680%	-	4,042	4,042	8,336	50,022	(26,748)	(19,266)	40,649
M040	GARRARD CO PUBLIC LIBRARY	277,915	0.008349%	0.008227%	-	3,888	3,888	8,019	48,114	(25,728)	(18,531)	39,099
M041	GRANT CO BD OF ED	6,917,071	0.207787%	0.218536%	-	96,756	96,756	199,564	1,197,445	(640,304)	(461,192)	973,071
M042	CITY OF MAYFIELD	1,199,031	0.036019%	0.035751%	-	16,772	16,772	34,594	207,572	(110,994)	(79,946)	168,678
M043	CITY OF CANEVILLE	102,427	0.003077%	0.003189%	-	1,433	1,433	2,955	17,732	(9,482)	(6,830)	14,410
M044	GREEN/TAYLOR WATER DIST	549,580	0.016509%	0.015416%	-	7,687	7,687	15,856	95,139	(50,873)	(36,642)	77,312
M045	CITY OF FLATWOODS	1,535,959	0.046140%	0.046024%	-	21,485	21,485	44,314	265,898	(142,182)	(102,410)	216,075
M046	CITY OF LEWISPORT	795,358	0.023892%	0.024007%	-	11,125	11,125	22,946	137,686	(73,624)	(53,029)	111,887
M047	HARDIN CO PUBLIC LIBRARY	291,624	0.008760%	0.011400%	-	4,079	4,079	8,413	50,483	(26,994)	(19,443)	41,023
M048	CITY OF BENHAM	264,652	0.007950%	0.007665%	-	3,702	3,702	7,635	45,815	(24,498)	(17,645)	37,230
M049	HARRISON CO CONSERVA DIST	75,573	0.002270%	0.002270%	-	1,057	1,057	2,180	13,082	(6,995)	(5,038)	10,630
M050	HART CO CONSERVATION DIST	52,552	0.001579%	0.001596%	-	735	735	1,517	9,100	(4,866)	(3,505)	7,394
M051	HENDERSON CO BD OF ED	12,241,844	0.367742%	0.360321%	-	171,239	171,239	353,188	2,119,241	(1,133,213)	(816,218)	1,722,143
M052	HENRY CO LIBRARY	255,922	0.007688%	0.007587%	-	3,580	3,580	7,384	44,305	(23,691)	(17,064)	36,003
M054	CITY OF DAWSON SPRINGS	714,363	0.021459%	0.019240%	-	9,992	9,992	20,610	123,665	(66,127)	(47,629)	100,493
M056	JEFF CO MED CTR STM & CHL	1,530,582	0.045978%	0.042637%	-	21,410	21,410	44,158	264,964	(141,683)	(102,050)	215,316
M057	NICH-VLE/JESS CO PK & REC	484,963	0.014568%	0.016499%	-	6,784	6,784	13,991	83,953	(44,892)	(32,334)	68,222
M058	CITY OF PAINTSVILLE	3,576,290	0.107431%	0.107639%	-	50,025	50,025	103,179	619,108	(331,053)	(238,447)	503,102
M059	KENTON COUNTY FISCAL CT	14,366,919	0.431579%	0.423497%	-	200,965	200,965	414,499	2,487,124	(1,329,929)	(957,907)	2,021,093
M060	CITY OF HINDMAN	56,208	0.001688%	0.001584%	-	786	786	1,621	9,728	(5,202)	(3,747)	7,905
M061	KNOX CO E M S	1,537,100	0.046174%	0.048517%	-	21,501	21,501	44,347	266,094	(142,287)	(102,485)	216,234
M062	LARUE CO WATER DIST #1	203,216	0.006105%	0.006052%	-	2,843	2,843	5,863	35,182	(18,813)	(13,550)	28,590
M064	HOUSING AUTH/ LAWRENCE CO	175,156	0.005262%	0.005760%	-	2,450	2,450	5,054	30,324	(16,215)	(11,679)	24,642
M065	LEE CO SOIL CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M067	JENKINS BD OF ED	865,449	0.025998%	0.023896%	-	12,106	12,106	24,969	149,822	(80,114)	(57,704)	121,749
M068	CITY OF VANCEBURG	405,820	0.012191%	0.011766%	-	5,677	5,677	11,709	70,255	(37,567)	(27,058)	57,091
M069	CITY OF STANFORD	210,492	0.006323%	0.006247%	-	2,944	2,944	6,073	36,438	(19,485)	(14,034)	29,611
M070	LEDBETTER WATER DISTRICT	265,606	0.007979%	0.008731%	-	3,715	3,715	7,663	45,982	(24,588)	(17,710)	37,366
M073	W MCCracken CO WATER DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M075	CITY OF SACRAMENTO	185,915	0.005585%	0.005871%	-	2,601	2,601	5,364	32,185	(17,210)	(12,396)	26,155
M076	CITY OF RICHMOND	7,749,627	0.232797%	0.221377%	-	108,402	108,402	223,584	1,341,573	(717,374)	(516,702)	1,090,193
M077	MAGOFFIN CO COURT CLERK	170,554	0.005123%	0.005417%	-	2,386	2,386	4,920	29,523	(15,787)	(11,371)	23,991
M078	LEBANON WATER WORKS	1,304,753	0.039194%	0.035206%	-	18,251	18,251	37,643	225,869	(120,778)	(86,993)	183,546



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
M079	MARSHALL CO REF DISP DIST	624,334	0.018755%	0.020356%	-	8,733	8,733	18,013	108,082	(57,794)	(41,627)	87,830
M081	CITY OF MAYSVILLE	3,986,243	0.119746%	0.112194%	-	55,760	55,760	115,007	690,078	(369,002)	(265,781)	560,773
M082	CITY OF BRANDENBURG	584,395	0.017555%	0.017314%	-	8,174	8,174	16,860	101,167	(54,096)	(38,964)	82,210
M084	MERCER CO BOARD OF ED	4,582,675	0.137662%	0.137892%	-	64,102	64,102	132,214	793,325	(424,211)	(305,546)	644,674
M085	CITY OF EDMONTON	948,326	0.028487%	0.029275%	-	13,265	13,265	27,360	164,166	(87,784)	(63,228)	133,405
M087	MT STERL/MONTGOMERY LIB	488,164	0.014664%	0.013958%	-	6,828	6,828	14,084	84,506	(45,188)	(32,547)	68,672
M088	MORGAN CO CONSERVAT DIST	43,250	0.001299%	0.001267%	-	605	605	1,248	7,486	(4,003)	(2,883)	6,083
M090	BARDSTOWN BD OF ED	6,253,628	0.187858%	0.188229%	-	87,476	87,476	180,423	1,082,597	(578,892)	(416,958)	879,743
M091	NICHOLAS CO WATER DIST	177,308	0.005326%	0.004638%	-	2,480	2,480	5,115	30,693	(16,412)	(11,821)	24,942
M092	CITY OF BEAVER DAM	963,039	0.028929%	0.030253%	-	13,471	13,471	27,784	166,713	(89,146)	(64,209)	135,475
M093	OLDHAM CO WATER DIST	1,864,127	0.055998%	0.055894%	-	26,075	26,075	53,782	322,708	(172,560)	(124,290)	262,240
M096	CITY OF FALMOUTH	991,032	0.029770%	0.025375%	-	13,862	13,862	28,592	171,560	(91,738)	(66,076)	139,414
M097	E KY CONCEN EMPLOY PRO	1,892,764	0.056858%	0.048633%	-	26,476	26,476	54,608	327,664	(175,210)	(126,199)	266,267
M098	PIKE CO HOUSING AUTHORITY	298,120	0.008955%	0.009803%	-	4,170	4,170	8,601	51,606	(27,595)	(19,876)	41,936
M099	BEECH FORK WATER COMM	342,559	0.010290%	0.010557%	-	4,792	4,792	9,883	59,300	(31,709)	(22,839)	48,188
M100	PULASKI CO BD OF ED	13,871,379	0.416693%	0.424723%	-	194,033	194,033	400,202	2,401,338	(1,284,057)	(924,867)	1,951,382
M104	RUSSELL CO PUBLIC LIBRARY	349,619	0.010502%	0.010949%	-	4,890	4,890	10,086	60,521	(32,362)	(23,310)	49,181
M105	SCOTT COUNTY LIBRARY	1,331,437	0.039996%	0.038405%	-	18,624	18,624	38,413	230,491	(123,249)	(88,773)	187,302
M106	SHELBY CO BD OF ED	12,085,605	0.363049%	0.352726%	-	169,054	169,054	348,681	2,092,196	(1,118,751)	(805,802)	1,700,166
M107	FRANKLIN ELECTRIC PLNT BD	2,011,224	0.060417%	0.059907%	-	28,133	28,133	58,026	348,174	(186,178)	(134,098)	282,934
M108	SPENCER CO PUBLIC LIB	245,992	0.007390%	0.007961%	-	3,441	3,441	7,098	42,587	(22,773)	(16,402)	34,608
M109	CITY OF CAMPBELLSVILLE	2,439,483	0.073281%	0.078663%	-	34,123	34,123	70,381	422,307	(225,819)	(162,650)	343,176
M110	CITY OF GUTHRIE	743,608	0.022338%	0.022487%	-	10,402	10,402	21,454	128,730	(68,835)	(49,580)	104,609
M111	TRIGG CO CONS DISTRICT	46,305	0.001391%	0.001406%	-	648	648	1,336	8,016	(4,286)	(3,087)	6,514
M112	CITY OF MILTON	339,169	0.010189%	0.010525%	-	4,745	4,745	9,786	58,718	(31,398)	(22,615)	47,715
M113	CITY OF STURGIS	609,045	0.018296%	0.015865%	-	8,520	8,520	17,572	105,437	(56,380)	(40,609)	85,681
M115	WASHINGTON CO LIBRARY BD	187,869	0.005644%	0.004943%	-	2,628	2,628	5,421	32,526	(17,392)	(12,527)	26,431
M116	WAYNE CO PUBLIC LIBRARY	225,877	0.006785%	0.007464%	-	3,159	3,159	6,516	39,101	(20,908)	(15,060)	31,774
M117	WEBSTER CO BD OF ED	3,787,230	0.113768%	0.113374%	-	52,976	52,976	109,266	655,628	(350,581)	(252,513)	532,778
M118	WHITLEY CO FISCAL COURT	5,287,834	0.158845%	0.174231%	-	73,966	73,966	152,559	915,399	(489,488)	(352,563)	743,874
M119	WOLFE CO FISCAL COURT	1,533,234	0.046058%	0.046019%	-	21,447	21,447	44,235	265,425	(141,930)	(102,228)	215,691
M120	WOODFORD COUNTY LIBRARY	573,205	0.017219%	0.017854%	-	8,018	8,018	16,538	99,230	(53,061)	(38,218)	80,637
M215	SHEPHER/BULLIT CO TOURIST	733,519	0.022035%	0.020749%	-	10,261	10,261	21,163	126,984	(67,902)	(48,908)	103,190
M315	CITY OF PIONEER VILLAGE	53,090	0.001595%	0.001635%	-	743	743	1,532	9,192	(4,915)	(3,540)	7,469
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N001	ADAIR CO CONSERVATION DIS	136,010	0.004086%	0.004440%	-	1,903	1,903	3,924	23,547	(12,591)	(9,069)	19,135
N006	HOUSING AUTH OWINGSVILLE	7,196	0.000216%	0.001256%	-	101	101	207	1,245	(666)	(479)	1,012
N007	PINEVILLE BD OF EDUCATION	823,026	0.024724%	0.022454%	-	11,513	11,513	23,746	142,481	(76,188)	(54,876)	115,783
N008	CITY OF FLORENCE	7,004,630	0.210417%	0.195206%	-	97,981	97,981	202,090	1,212,601	(648,409)	(467,029)	985,387
N009	CITY OF MILLERSBURG	50,803	0.001526%	0.001899%	-	711	711	1,466	8,794	(4,702)	(3,387)	7,146
N010	BOYD CO PUBLIC LIBRARY	819,431	0.024616%	0.022577%	-	11,462	11,462	23,642	141,858	(75,855)	(54,636)	115,277
N011	CITY OF PERRYVILLE	28,350	0.000852%	0.000920%	-	397	397	818	4,910	(2,625)	(1,891)	3,990
N012	CITY OF BROOKSVILLE	296,596	0.008910%	0.008232%	-	4,149	4,149	8,557	51,347	(27,457)	(19,776)	41,726
N013	MIDDLE KY COMM ACT PART	2,808,370	0.084363%	0.086774%	-	39,284	39,284	81,024	486,171	(259,968)	(187,247)	395,074
N014	CITY OF IRVINGTON	246,922	0.007417%	0.006754%	-	3,454	3,454	7,123	42,743	(22,856)	(16,462)	34,734
N015	BULLITT CO CONSERVAT DIST	41,967	0.001261%	0.001194%	-	587	587	1,211	7,267	(3,886)	(2,799)	5,905
N017	PRINCETON ELECTRIC PL BD	1,576,950	0.047371%	0.051085%	-	22,058	22,058	45,496	272,992	(145,976)	(105,142)	221,839
N018	MURRAY/CALLOWAY CO AIRPRT	54,003	0.001622%	0.001672%	-	755	755	1,558	9,347	(4,998)	(3,600)	7,596
N020	CARLISLE CO SANIT DIST 1	95,401	0.002866%	0.002934%	-	1,335	1,335	2,753	16,516	(8,832)	(6,361)	13,422
N021	CARROLLTON UTILITIES COMM	2,043,430	0.061384%	0.061062%	-	28,583	28,583	58,955	353,747	(189,157)	(136,244)	287,463
N022	CITY OF GRAYSON	330,678	0.009933%	0.010929%	-	4,625	4,625	9,540	57,242	(30,609)	(22,047)	46,516
N025	EAST CLARK CO WATER DIST	471,548	0.014165%	0.013269%	-	6,596	6,596	13,604	81,631	(43,650)	(31,440)	66,335
N029	CUMBERLAND CO PUBLIC LIB	135,259	0.004063%	0.003808%	-	1,892	1,892	3,902	23,414	(12,520)	(9,018)	19,027
N033	ESTILL CO WATER DIST NO 1	413,548	0.012423%	0.013299%	-	5,785	5,785	11,931	71,592	(38,282)	(27,573)	58,177
N035	HOUSING AUTH FLEMINGSBURG	4,003	0.000120%	0.001980%	-	56	56	115	692	(370)	(266)	562
N036	PRESTONSBURG CITY UTIL	2,960,490	0.088932%	0.085039%	-	41,411	41,411	85,412	512,501	(274,048)	(197,388)	416,470
N037	FRANKFORT INDEP SCHOOLS	1,574,521	0.047298%	0.046047%	-	22,024	22,024	45,426	272,571	(145,751)	(104,980)	221,498
N038	HOUSING AUTH OF HICKMAN	211,188	0.006344%	0.006422%	-	2,954	2,954	6,093	36,559	(19,549)	(14,081)	29,709
N041	BULLOCK PEN WATER DIST	855,667	0.025704%	0.027792%	-	11,969	11,969	24,687	148,128	(79,208)	(57,051)	120,372
N042	PURCHASE AREA DEV DIST	2,912,491	0.087491%	0.083603%	-	40,740	40,740	84,028	504,197	(269,607)	(194,190)	409,722
N043	GRAYSON CO LIBRARY	240,497	0.007224%	0.009166%	-	3,364	3,364	6,938	41,631	(22,261)	(16,034)	33,830
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	822,392	0.024704%	0.022828%	-	11,503	11,503	23,726	142,365	(76,126)	(54,832)	115,689
N047	ELIZABETHTOWN BD OF EDUC	3,092,030	0.092884%	0.096819%	-	43,251	43,251	89,208	535,276	(286,226)	(206,160)	434,978
N049	CYNTHIANA HARRISON CO JPC	103,752	0.003117%	0.003199%	-	1,451	1,451	2,994	17,963	(9,605)	(6,918)	14,597



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
N050	CITY OF HORSE CAVE	320,206	0.009619%	0.009031%	-	4,479	4,479	9,238	55,433	(29,641)	(21,350)	45,046
N051	CITY OF HENDERSON	9,425,583	0.283142%	0.278979%	-	131,845	131,845	271,937	1,631,704	(872,514)	(628,445)	1,325,960
N052	CITY OF NEW CASTLE	210,363	0.006319%	0.005354%	-	2,942	2,942	6,069	36,415	(19,472)	(14,025)	29,592
N054	CITY OF MADISONVILLE	11,596,071	0.348343%	0.349637%	-	162,206	162,206	334,557	2,007,447	(1,073,434)	(773,161)	1,631,298
N057	NICHOLASVILLE HOUSING AUT	61,425	0.001845%	0.001890%	-	859	859	1,772	10,632	(5,685)	(4,095)	8,640
N058	JOHNSON CO LIBRARY	376,155	0.011300%	0.012171%	-	5,262	5,262	10,853	65,120	(34,821)	(25,081)	52,918
N060	KNOTT CO WATER & SEWER	915,523	0.027502%	0.026655%	-	12,806	12,806	26,414	158,490	(84,749)	(61,042)	128,792
N061	KNOX CO SOIL CONSERV DIS	40,036	0.001203%	0.001232%	-	560	560	1,155	6,933	(3,707)	(2,670)	5,634
N063	CUMBERLAND VAL AREA DEV	1,333,181	0.040048%	0.039885%	-	18,648	18,648	38,463	230,790	(123,410)	(88,888)	187,546
N065	THREE FORKS REG JAIL	1,241,803	0.037303%	0.044974%	-	17,370	17,370	35,827	214,971	(114,951)	(82,796)	174,691
N067	HOUSING ORIENTED MINISTRI	491,544	0.014766%	0.013920%	-	6,876	6,876	14,182	85,094	(45,502)	(32,774)	69,149
N068	GAR,QUI,KY-O-HTS WTR DIST	281,726	0.008463%	0.008454%	-	3,941	3,941	8,128	48,771	(26,079)	(18,784)	39,632
N069	CITY OF CRAB ORCHARD	49,692	0.001493%	0.001498%	-	695	695	1,434	8,604	(4,601)	(3,314)	6,992
N071	CITY OF AUBURN	543,184	0.016317%	0.013689%	-	7,598	7,598	15,671	94,032	(50,282)	(36,216)	76,413
N072	LYON CO AMBULANCE SERVICE	773,208	0.023227%	0.023630%	-	10,816	10,816	22,308	133,854	(71,575)	(51,553)	108,773
N075	CITY OF ISLAND	120,845	0.003630%	0.005550%	-	1,690	1,690	3,486	20,919	(11,186)	(8,057)	16,999
N076	MADISON CO EMS	106,655	0.003204%	0.003322%	-	1,492	1,492	3,077	18,464	(9,873)	(7,111)	15,004
N077	MAGOFFIN CO WATER DIST	351,684	0.010565%	0.011151%	-	4,920	4,920	10,147	60,884	(32,556)	(23,449)	49,476
N078	CENTRAL KY COMM ACTION	8,715,936	0.261825%	0.268533%	-	121,919	121,919	251,463	1,508,857	(806,825)	(581,131)	1,226,132
N079	BENTON ELECTRIC SYSTEM	1,113,999	0.033464%	0.034781%	-	15,583	15,583	32,140	192,848	(103,121)	(74,275)	156,713
N080	MARTIN CO WATER DISTRICT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	2,053,346	0.061682%	0.056522%	-	28,722	28,722	59,241	355,464	(190,076)	(136,906)	288,858
N082	MEADE CO WATER DISTRICT	595,664	0.017894%	0.016803%	-	8,332	8,332	17,186	103,120	(55,141)	(39,716)	83,798
N084	MERCER CO PUBLIC LIBRARY	404,564	0.012153%	0.013806%	-	5,659	5,659	11,672	70,036	(37,450)	(26,974)	56,913
N085	METCALFE CO CONSERV DIST	38,584	0.001159%	0.001184%	-	540	540	1,113	6,679	(3,572)	(2,572)	5,428
N087	CITY OF MT STERLING	826,555	0.024830%	0.036538%	-	11,562	11,562	23,847	143,091	(76,515)	(55,111)	116,279
N088	MORGAN CO AMBULANCE SERV	712,288	0.021397%	0.017136%	-	9,964	9,964	20,550	123,308	(65,936)	(47,492)	100,203
N089	MUHLENBERG CO WATER DIST	1,035,505	0.031106%	0.030392%	-	14,485	14,485	29,875	179,259	(95,854)	(69,041)	145,670
N090	BARDSTOWN-NELSON CO TOURI	314,785	0.009456%	0.007942%	-	4,403	4,403	9,082	54,493	(29,139)	(20,988)	44,283
N092	CITY OF HARTFORD	1,011,220	0.030377%	0.031058%	-	14,145	14,145	29,175	175,058	(93,608)	(67,423)	142,256
N093	CITY OF LAGRANGE	1,158,982	0.034816%	0.029895%	-	16,212	16,212	33,438	200,639	(107,287)	(77,276)	163,044
N094	CITY OF OWENTON	85,738	0.002576%	0.002729%	-	1,200	1,200	2,474	14,845	(7,938)	(5,718)	12,063
N097	KY VALLEY ED COOPERATIVE	126,818	0.003810%	0.003796%	-	1,774	1,774	3,659	21,956	(11,741)	(8,456)	17,842
N098	PIKE CO LIBRARY DISTRICT	982,418	0.029512%	0.029608%	-	13,742	13,742	28,344	170,073	(90,942)	(65,503)	138,205
N099	CITY OF CLAY CITY	204,983	0.006158%	0.007898%	-	2,867	2,867	5,914	35,488	(18,976)	(13,668)	28,838
N100	CITY OF BURNSIDE	367,358	0.011035%	0.010281%	-	5,138	5,138	10,598	63,593	(34,005)	(24,493)	51,677
N103	HOUSING AUTH OF MOREHEAD	745,287	0.022388%	0.015854%	-	10,425	10,425	21,502	129,019	(68,990)	(49,691)	104,843
N104	CITY OF JAMESTOWN	1,234,122	0.037073%	0.038399%	-	17,263	17,263	35,606	213,646	(114,242)	(82,285)	173,614
N106	W SHELBY WATER DISTRICT	282,398	0.008483%	0.008354%	-	3,950	3,950	8,147	48,886	(26,141)	(18,828)	39,726
N107	SIMPSON CO CONSER DIST	31,200	0.000937%	0.000995%	-	436	436	900	5,400	(2,887)	(2,080)	4,388
N110	LOGAN/TODD REG. WATER COM	925,252	0.027794%	0.024235%	-	12,942	12,942	26,694	160,173	(85,648)	(61,690)	130,160
N111	BARKLEY LAKE WATER DIST	890,008	0.026736%	0.024848%	-	12,450	12,450	25,678	154,075	(82,388)	(59,342)	125,205
N112	TRIMBLE CO WATER DIST	255,422	0.007673%	0.008219%	-	3,573	3,573	7,369	44,218	(23,645)	(17,031)	35,933
N113	UNION CO LIBRARY BD	297,586	0.008939%	0.008430%	-	4,162	4,162	8,585	51,514	(27,546)	(19,840)	41,862
N114	BOWLING GRN MUNICIPAL UTI	16,731,177	0.502601%	0.510804%	-	234,036	234,036	482,710	2,896,413	(1,548,786)	(1,115,543)	2,353,691
N115	WASHINGTON CO CONSER DIST	48,760	0.001465%	0.001302%	-	682	682	1,407	8,443	(4,514)	(3,252)	6,861
N116	MONTICELLO UTILITY COMM	1,249,870	0.037546%	0.037857%	-	17,483	17,483	36,060	216,372	(115,700)	(83,335)	175,829
N117	CITY OF DIXON	67,378	0.002024%	0.001291%	-	942	942	1,944	11,664	(6,237)	(4,492)	9,478
N118	CITY OF WILLIAMSBURG	2,481,087	0.074531%	0.073477%	-	34,705	34,705	71,581	429,511	(229,670)	(165,425)	349,030
N119	WOLFE CO CONSER DISTRICT	48,162	0.001447%	0.001496%	-	674	674	1,390	8,339	(4,459)	(3,212)	6,776
N120	WOODFORD CO PLAN ZONING	214,426	0.006441%	0.008911%	-	2,999	2,999	6,186	37,118	(19,848)	(14,296)	30,163
N959	N KY CONV & VISITORS BUR	1,102,970	0.033133%	0.034724%	-	15,428	15,428	31,822	190,940	(102,101)	(73,540)	155,163
P001	HOUSING AUTH OF COLUMBIA	111,851	0.003360%	0.003224%	-	1,565	1,565	3,227	19,363	(10,354)	(7,458)	15,735
P005	GLASGOW ELECTRIC PLANT BD	4,391,275	0.131913%	0.136916%	-	61,425	61,425	126,692	760,194	(406,496)	(292,786)	617,751
P006	BATH COUNTY E.M.S.	471,846	0.014174%	0.009825%	-	6,600	6,600	13,613	81,683	(43,678)	(31,460)	66,377
P007	CITY OF PINEVILLE	373,057	0.011207%	0.011084%	-	5,219	5,219	10,763	64,584	(34,535)	(24,874)	52,483
P008	BOONE CO PLANNING COMM	1,184,076	0.035569%	0.036425%	-	16,563	16,563	34,161	204,979	(109,607)	(78,947)	166,570
P009	HOUSING AUTHORITY PARIS	205,195	0.006164%	0.006468%	-	2,870	2,870	5,920	35,522	(18,995)	(13,681)	28,866
P010	REGIONAL PUBLIC SAFETY	841,178	0.025269%	0.026667%	-	11,767	11,767	24,269	145,621	(77,867)	(56,086)	118,335
P011	CITY OF JUNCTION CITY	102,542	0.003080%	0.003308%	-	1,434	1,434	2,958	17,750	(9,491)	(6,836)	14,424
P013	CITY OF JACKSON	1,509,672	0.045350%	0.043190%	-	21,117	21,117	43,555	261,345	(139,748)	(100,656)	212,375
P014	BRECKINRIDGE CO PUBLIC LI	371,392	0.011157%	0.009974%	-	5,195	5,195	10,715	64,296	(34,381)	(24,763)	52,248
P015	CITY OF LEBANON JUNCTION	311,585	0.009360%	0.009803%	-	4,358	4,358	8,990	53,940	(28,843)	(20,775)	43,833
P017	PRINCETON WATER/WASTEWATE	809,206	0.024308%	0.025363%	-	11,319	11,319	23,346	140,083	(74,906)	(53,953)	113,835
P018	MURRAY/CALLOWAY TRANS AUT	997,171	0.029955%	0.029094%	-	13,949	13,949	28,770	172,626	(92,308)	(66,486)	140,280
P022	RATTLESNAKE RIDGE WATER	716,525	0.021524%	0.021338%	-	10,023	10,023	20,672	124,040	(66,327)	(47,773)	100,797



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
P023	LIBERTY TOURISM	87,632	0.002632%	0.002633%	-	1,226	1,226	2,528	15,168	(8,111)	(5,842)	12,326
P025	CLARK CO CONSVATION DIST	36,771	0.001105%	0.000966%	-	515	515	1,061	6,368	(3,405)	(2,453)	5,175
P033	ESTILL COUNTY EMS	81	0.000002%	0.000000%	-	1	1	2	12	(6)	(4)	9
P035	FLEMING CO DISPATCH	233,595	0.007017%	0.005986%	-	3,267	3,267	6,739	40,438	(21,623)	(15,575)	32,861
P037	COMMUNITY ACTION KENTUCKY	308,364	0.009263%	0.016659%	-	4,313	4,313	8,896	53,381	(28,544)	(20,560)	43,379
P038	HICKMAN ELECTRIC SYSTEM	460,484	0.013833%	0.014476%	-	6,441	6,441	13,286	79,717	(42,627)	(30,703)	64,780
P041	CITY OF DRY RIDGE	403,847	0.012131%	0.013354%	-	5,649	5,649	11,651	69,909	(37,382)	(26,925)	56,810
P043	CITY OF CLARKSON	189,962	0.005706%	0.005469%	-	2,657	2,657	5,480	32,883	(17,583)	(12,665)	26,721
P045	GREENUP CO ENVIR COMM	246,034	0.007391%	0.007421%	-	3,442	3,442	7,098	42,593	(22,776)	(16,405)	34,612
P047	CITY OF WEST POINT	29,822	0.000896%	0.000000%	-	417	417	861	5,164	(2,761)	(1,989)	4,196
P048	HARLAN COUNTY C A A	1,972,795	0.059262%	0.051199%	-	27,595	27,595	56,917	341,518	(182,618)	(131,534)	277,525
P049	HOUSING AUTHORITY OF CYNT	489,308	0.014699%	0.015221%	-	6,845	6,845	14,117	84,708	(45,296)	(32,625)	68,836
P050	HART CO SOLID WASTE SVC	1,017,945	0.030579%	0.029508%	-	14,239	14,239	29,369	176,222	(94,230)	(67,871)	143,202
P051	HENDERSON MUN POWER&LIGHT	5,190,344	0.155917%	0.148039%	-	72,603	72,603	149,747	898,526	(480,465)	(346,064)	730,163
P052	LITTLE KY RV WS CONV DIST	75,027	0.002254%	0.002340%	-	1,050	1,050	2,165	12,989	(6,946)	(5,003)	10,556
P054	HOUSING AUTH DAWSON SPG	360,311	0.010824%	0.010263%	-	5,040	5,040	10,396	62,377	(33,355)	(24,024)	50,689
P057	VALLEY VIEW FERRY AUTHORI	231,806	0.006963%	0.008892%	-	3,242	3,242	6,687	40,127	(21,457)	(15,455)	32,608
P061	BARBOURVILLE UTILITY COMM	3,007,883	0.090356%	0.090476%	-	42,074	42,074	86,780	520,708	(278,436)	(200,549)	423,139
P063	LAUREL CO WATER DIST #2	1,067,680	0.032073%	0.032587%	-	14,935	14,935	30,804	184,832	(98,834)	(71,187)	150,199
P066	HYDEN LESLIE COUNTY WATER DISTRICT	649,954	0.019524%	0.018275%	-	9,091	9,091	18,751	112,514	(60,164)	(43,334)	91,431
P068	LEWIS CO PUBLIC LIBRARY	153,040	0.004597%	0.003848%	-	2,141	2,141	4,415	26,492	(14,166)	(10,203)	21,528
P069	LINCOLN CO CLERK	411,823	0.012371%	0.014443%	-	5,761	5,761	11,881	71,292	(38,122)	(27,458)	57,934
P071	LOGAN CO CONS DISTRICT	113,890	0.003421%	0.004154%	-	1,593	1,593	3,286	19,715	(10,542)	(7,593)	16,021
P072	LYON CO WATER DISTRICT	220,794	0.006633%	0.006298%	-	3,089	3,089	6,370	38,225	(20,440)	(14,722)	31,062
P075	MCLEAN CO REG WATER COMM	258,963	0.007779%	0.007583%	-	3,622	3,622	7,471	44,829	(23,971)	(17,266)	36,429
P076	MADISON CO PUBLIC LIBRARY	1,508,915	0.045327%	0.046154%	-	21,107	21,107	43,533	261,213	(139,677)	(100,605)	212,267
P077	SALYERS/MAG CO JOINT HOUS	88,229	0.002650%	0.003621%	-	1,234	1,234	2,545	15,272	(8,166)	(5,882)	12,410
P078	MARION CO CONSERVAT DIST	39,672	0.001192%	0.001194%	-	555	555	1,145	6,869	(3,673)	(2,646)	5,582
P079	CITY OF CALVERT CITY	1,497,654	0.044989%	0.046207%	-	20,949	20,949	43,209	259,265	(138,636)	(99,855)	210,684
P081	MASON COUNTY LIBRARY	185,039	0.005559%	0.005470%	-	2,589	2,589	5,339	32,036	(17,130)	(12,338)	26,033
P084	ANDERSON-DEAN COMM PARK	115,782	0.003478%	0.004073%	-	1,620	1,620	3,340	20,043	(10,718)	(7,720)	16,288
P087	MONTGOMERY CTY WATER DIST	102,564	0.003081%	0.002452%	-	1,435	1,435	2,959	17,755	(9,494)	(6,838)	14,428
P088	MORGAN CO WATER DIST	345,021	0.010364%	0.014971%	-	4,826	4,826	9,954	59,726	(31,937)	(23,003)	48,535
P089	MUHLNBERG WATER DIST #3	332,388	0.009985%	0.010201%	-	4,650	4,650	9,590	57,542	(30,769)	(22,162)	46,760
P090	NORTH NELSON WATER DIST	313,312	0.009412%	0.009315%	-	4,383	4,383	9,040	54,240	(29,003)	(20,890)	44,077
P092	OHIO CO REG WASTEWATER D	317,059	0.009524%	0.009541%	-	4,435	4,435	9,147	54,885	(29,349)	(21,139)	44,601
P097	KY RIVER AREA DEV DIST	2,135,967	0.064164%	0.064055%	-	29,878	29,878	61,625	369,767	(197,724)	(142,415)	300,481
P100	LAKE CUMBERLAND CAA, INC	4,562,566	0.137058%	0.132361%	-	63,821	63,821	131,634	789,844	(422,350)	(304,206)	641,845
P103	MOREHEAD TOURISM COMMISSI	236,111	0.007093%	0.008955%	-	3,303	3,303	6,812	40,876	(21,857)	(15,743)	33,217
P104	RUSSELL CO TOURIST COMM	81,912	0.002461%	0.002517%	-	1,146	1,146	2,364	14,182	(7,584)	(5,462)	11,525
P105	GEORGETOWN/SCOTT TOURISM	198,194	0.005954%	0.005862%	-	2,772	2,772	5,718	34,312	(18,348)	(13,215)	27,883
P106	MULTI PURPOSE COMM ACTION	469,941	0.014117%	0.015523%	-	6,574	6,574	13,558	81,354	(43,502)	(31,333)	66,110
P107	SIMPSON CO LIBRARY DIST	273,962	0.008230%	0.007489%	-	3,832	3,832	7,904	47,428	(25,361)	(18,267)	38,541
P110	TODD COUNTY CONSERVATION DISTRICT	-	0.000000%	0.000148%	-	-	-	-	-	-	-	-
P111	JOHN L STREET LIBRARY	207,766	0.006241%	0.006396%	-	2,906	2,906	5,994	35,966	(19,232)	(13,852)	29,227
P113	STURGIS HOUSING AUTHORITY	79,039	0.002374%	0.001074%	-	1,105	1,105	2,280	13,681	(7,316)	(5,269)	11,117
P115	HOUSING AUTH SPRINGFIELD	116,333	0.003495%	0.003023%	-	1,627	1,627	3,357	20,141	(10,770)	(7,757)	16,367
P116	CITY OF MONTICELLO	285,309	0.008571%	0.008500%	-	3,991	3,991	8,232	49,393	(26,412)	(19,024)	40,138
P117	CITY OF CLAY	347,682	0.010444%	0.010365%	-	4,863	4,863	10,031	60,187	(32,184)	(23,181)	48,909
P120	WOODFORD CO CONSERV DIST	78,427	0.002356%	0.002707%	-	1,097	1,097	2,263	13,577	(7,260)	(5,229)	11,033
P959	CITY OF CRESTVIEW HILLS	317,555	0.009539%	0.009708%	-	4,442	4,442	9,161	54,972	(29,395)	(21,172)	44,671
R003	SOUTH ANDERSON WATER DIST	839,955	0.025232%	0.009807%	-	11,749	11,749	24,233	145,408	(77,753)	(56,003)	118,162
R005	BARREN CO SOIL CONS DIS	28,502	0.000856%	0.000487%	-	399	399	822	4,933	(2,638)	(1,900)	4,009
R008	BOONE CO LIBRARY DIST	4,211,036	0.126499%	0.122001%	-	58,904	58,904	121,493	728,994	(389,812)	(280,770)	592,397
R010	ASHLAND BD OF ED	6,299,901	0.189248%	0.184553%	-	88,123	88,123	181,758	1,090,607	(583,176)	(420,044)	886,252
R011	DANVILLE BOYLE PLANNING	93,543	0.002810%	0.003219%	-	1,308	1,308	2,699	16,194	(8,659)	(6,237)	13,159
R013	BREATHITT COUNTY WATER DISTRICT	271,339	0.008151%	0.007314%	-	3,796	3,796	7,828	46,973	(25,118)	(18,091)	38,171
R015	CITY OF SHEPHERDSVILLE	2,268,789	0.068154%	0.059963%	-	31,736	31,736	65,457	392,761	(210,019)	(151,271)	319,167
R017	CITY OF PRINCETON	708,031	0.021269%	0.021619%	-	9,904	9,904	20,427	122,570	(65,541)	(47,207)	99,603
R018	MURRAY ELECTRIC SYSTEM	3,120,945	0.093752%	0.097566%	-	43,656	43,656	90,042	540,278	(288,901)	(208,086)	439,043
R019	FORT THOMAS BOARD OF ED	3,532,241	0.106108%	0.104825%	-	49,409	49,409	101,909	611,484	(326,976)	(235,511)	496,906
R021	CARROLLTON/CARR CO REC TR	62,743	0.001885%	0.001907%	-	878	878	1,810	10,863	(5,809)	(4,184)	8,827
R024	CHRISTIAN CO WATER DIST	763,033	0.022921%	0.021526%	-	10,673	10,673	22,014	132,090	(70,632)	(50,874)	107,340
R030	DAVISS CO AIRPORT BD	325,731	0.009785%	0.010371%	-	4,556	4,556	9,398	56,389	(30,153)	(21,718)	45,823
R033	CITY OF RAVENNA	62,455	0.001876%	0.002038%	-	874	874	1,802	10,811	(5,781)	(4,164)	8,785
R034	LEXINGTON PUBLIC LIBRARY	7,534,306	0.226329%	0.223861%	-	105,390	105,390	217,372	1,304,299	(697,442)	(502,346)	1,059,903



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R036	CITY OF PRESTONSBURG	3,482,272	0.104607%	0.106239%	-	48,710	48,710	100,467	602,834	(322,351)	(232,179)	489,877
R037	PAUL SAWYIER LIBRARY	1,195,133	0.035902%	0.037633%	-	16,718	16,718	34,481	206,898	(110,634)	(79,686)	168,130
R038	CITY OF FULTON	1,400,932	0.042084%	0.043445%	-	19,596	19,596	40,419	242,524	(129,684)	(93,407)	197,080
R041	CITY OF CRITTENDEN	115,355	0.003465%	0.003989%	-	1,613	1,613	3,328	19,968	(10,678)	(7,691)	16,227
R042	MAYFIELD ELEC & WATER SYS	4,758,333	0.142939%	0.141994%	-	66,560	66,560	137,282	823,736	(440,473)	(317,259)	669,386
R045	CITY OF RUSSELL	1,093,007	0.032834%	0.034207%	-	15,289	15,289	31,535	189,217	(101,179)	(72,876)	153,762
R047	LINCOLN TRAIL AREA DEV DI	2,333,792	0.070107%	0.067663%	-	32,645	32,645	67,332	404,016	(216,038)	(155,605)	328,313
R048	HARLAN CO CONSERV DIST	63,809	0.001917%	0.001711%	-	893	893	1,841	11,047	(5,907)	(4,255)	8,977
R050	HART CO AMB SERVICE	1,072,385	0.032214%	0.033853%	-	15,000	15,000	30,939	185,644	(99,269)	(71,500)	150,859
R051	HENDERSON MUN W & S DEPT	4,849,993	0.145693%	0.144226%	-	67,842	67,842	139,927	839,606	(448,959)	(323,371)	682,283
R052	CITY OF CAMPBELLSBURG	131,880	0.003962%	0.003824%	-	1,845	1,845	3,805	22,832	(12,209)	(8,794)	18,554
R054	SOUTH HOPKINS WATER DIST	360,779	0.010838%	0.010452%	-	5,047	5,047	10,409	62,458	(33,398)	(24,055)	50,755
R057	CITY OF WILMORE	1,076,417	0.032335%	0.033972%	-	15,057	15,057	31,055	186,342	(99,642)	(71,769)	151,425
R058	HOUSING AUTH OF PAINTSVLE	609,821	0.018319%	0.018198%	-	8,530	8,530	17,594	105,570	(56,451)	(40,660)	85,788
R061	KY COMM ECONOMIC OPPORT	10,223,938	0.307125%	0.311841%	-	143,013	143,013	294,970	1,769,914	(946,419)	(681,676)	1,438,273
R063	WOODCREEK WATER DISTRICT	2,356,741	0.070796%	0.074048%	-	32,966	32,966	67,994	407,986	(218,161)	(157,135)	331,539
R071	LOGAN CO PUBLIC LIBRARY	566,143	0.017007%	0.016885%	-	7,919	7,919	16,334	98,009	(52,408)	(37,748)	79,644
R072	LYON CO HOUSING AUTHORITY	248,524	0.007466%	0.007693%	-	3,477	3,477	7,171	43,025	(23,007)	(16,571)	34,963
R073	MCCRACKEN CO BD OF ED	11,171,854	0.335600%	0.336684%	-	156,272	156,272	322,318	1,934,011	(1,034,166)	(744,878)	1,571,622
R076	RICHMOND UTILITIES	4,136,302	0.124254%	0.132118%	-	57,859	57,859	119,337	716,057	(382,894)	(275,787)	581,884
R078	CITY OF LORETTO	25,440	0.000764%	0.000811%	-	356	356	734	4,403	(2,354)	(1,696)	3,578
R079	MARSHALL CO PUB LIBRARY	971,573	0.029186%	0.028849%	-	13,590	13,590	28,031	168,194	(89,938)	(64,780)	136,679
R088	CITY OF WEST LIBERTY	1,718,637	0.051627%	0.054739%	-	24,040	24,040	49,584	297,518	(159,091)	(114,588)	241,770
R089	CENTRAL CITY MUN WTR&SEWR	1,228,102	0.036892%	0.036453%	-	17,179	17,179	35,432	212,603	(113,684)	(81,883)	172,766
R090	NELSON CO PUBLIC LIBRARY	1,051,336	0.031582%	0.033904%	-	14,706	14,706	30,332	182,002	(97,321)	(70,098)	147,899
R093	TRI CO COMM ACTION AGENCY	298,911	0.008979%	0.009880%	-	4,181	4,181	8,624	51,745	(27,669)	(19,929)	42,049
R097	PERRY COUNTY PUBLIC LIB	652,323	0.019596%	0.020491%	-	9,125	9,125	18,820	112,929	(60,386)	(43,494)	91,768
R103	ROWAN CO PUBLIC LIBRARY	564,847	0.016968%	0.017437%	-	7,901	7,901	16,296	97,784	(52,288)	(37,661)	79,461
R104	CITY OF RUSSELL SPRINGS	1,138,577	0.034203%	0.036147%	-	15,927	15,927	32,849	197,107	(105,398)	(75,915)	160,173
R105	CITY OF STAMPING GROUND	33,928	0.001019%	0.000631%	-	474	474	979	5,872	(3,140)	(2,262)	4,772
R106	SHELBY CO PARK RECREATION	524,741	0.015763%	0.017544%	-	7,340	7,340	15,139	90,840	(48,574)	(34,987)	73,818
R109	TAYLOR CO PUBLIC LIBRARY	396,326	0.011906%	0.010311%	-	5,544	5,544	11,435	68,612	(36,689)	(26,426)	55,756
R114	BOWLING GREEN PUBLIC SCHO	8,870,335	0.266463%	0.264865%	-	124,078	124,078	255,918	1,535,585	(821,117)	(591,425)	1,247,852
R115	S W E D A	83,800	0.002517%	0.002471%	-	1,172	1,172	2,417	14,505	(7,756)	(5,587)	11,787
R116	WAYNE CO CONSERV DIST	72,771	0.002186%	0.001916%	-	1,018	1,018	2,099	12,598	(6,736)	(4,852)	10,237
R117	WEBSTER COUNTY WATER DIST	412,188	0.012382%	0.011703%	-	5,766	5,766	11,892	71,356	(38,156)	(27,482)	57,985
R118	WILLIAMSBURG IND BD OF ED	1,471,302	0.044198%	0.029312%	-	20,581	20,581	42,449	254,706	(136,198)	(98,099)	206,980
R120	CITY OF MIDWAY	358,889	0.010781%	0.011141%	-	5,020	5,020	10,354	62,129	(33,222)	(23,929)	50,488
R959	N KY LEGAL AID SOCIETY	3,117,983	0.093663%	0.095416%	-	43,614	43,614	89,956	539,766	(288,627)	(207,889)	438,626
T036	FLOYD COUNTY CONSV DIST	90,882	0.002730%	0.003631%	-	1,271	1,271	2,622	15,733	(8,413)	(6,059)	12,785
V001	ADAIR COUNTY FISCAL COURT	2,462,798	0.073982%	0.070308%	-	34,450	34,450	71,054	426,347	(227,979)	(164,206)	346,459
V002	ALLEN COUNTY FISCAL COURT	2,884,004	0.086635%	0.087279%	-	40,342	40,342	83,206	499,264	(266,969)	(192,290)	405,714
V003	ANDERSON CO FISCAL COURT	3,707,453	0.111371%	0.116651%	-	51,860	51,860	106,963	641,814	(343,194)	(247,192)	521,553
V004	BALLARD COUNTY FISCAL CT	2,876,310	0.086404%	0.094066%	-	40,234	40,234	82,985	497,933	(266,258)	(191,777)	404,632
V005	BARREN CO FISCAL CT	3,065,908	0.092099%	0.071430%	-	42,886	42,886	88,454	530,752	(283,807)	(204,417)	431,302
V006	BATH CO FISCAL COURT	1,621,107	0.048698%	0.048928%	-	22,676	22,676	46,771	280,639	(150,065)	(108,087)	228,054
V007	BELL CO FISCAL CT	3,068,678	0.092182%	0.088423%	-	42,925	42,925	88,534	531,231	(284,063)	(204,602)	431,690
V008	BOONE CO FISCAL CT	14,689,101	0.441257%	0.437489%	-	205,471	205,471	423,794	2,542,896	(1,359,752)	(979,388)	2,066,416
V009	BOURBON CO FISCAL COURT	2,797,775	0.084045%	0.103484%	-	39,136	39,136	80,719	484,338	(258,988)	(186,541)	393,584
V010	BOYD COUNTY FISCAL COURT	10,365,894	0.311389%	0.310833%	-	144,998	144,998	299,066	1,794,487	(959,558)	(691,140)	1,458,241
V011	BOYLE COUNTY FISCAL COURT	5,048,029	0.151642%	0.146176%	-	70,612	70,612	145,641	873,890	(467,291)	(336,576)	710,143
V012	BRACKEN CO FISCAL COURT	1,789,275	0.053749%	0.053685%	-	25,028	25,028	51,622	309,747	(165,630)	(119,298)	251,708
V013	BREATHITT CO FISCAL COURT	1,592,385	0.047835%	0.044142%	-	22,274	22,274	45,942	275,666	(147,406)	(106,172)	224,012
V014	BRECKINRIDGE CO FISCAL CT	3,441,673	0.103387%	0.104724%	-	48,142	48,142	99,295	595,803	(318,591)	(229,472)	484,163
V016	BUTLER COUNTY FISCAL CT	2,575,114	0.077356%	0.087124%	-	36,021	36,021	74,295	445,791	(238,376)	(171,695)	362,260
V017	CALDWELL CO FISCAL COURT	1,647,139	0.049480%	0.051092%	-	23,040	23,040	47,522	285,146	(152,475)	(109,823)	231,716
V018	CALLOWAY CO FISCAL COURT	5,085,127	0.152756%	0.152074%	-	71,131	71,131	146,711	880,309	(470,724)	(339,048)	715,360
V019	CAMPBELL CO FISCAL CT	11,535,837	0.346534%	0.307226%	-	161,364	161,364	332,820	1,997,022	(1,067,859)	(769,146)	1,622,826
V020	CARLISLE CO FISCAL COURT	1,339,021	0.040224%	0.038988%	-	18,730	18,730	38,632	231,805	(123,952)	(89,279)	188,370
V021	CARROLL CO FISCAL CT	4,067,377	0.122183%	0.120970%	-	56,895	56,895	117,348	704,122	(376,512)	(271,190)	572,186
V022	CARTER CO FISCAL CT	4,055,134	0.121815%	0.130047%	-	56,723	56,723	116,994	702,001	(375,378)	(270,373)	570,462
V023	CASEY CO FISCAL COURT	2,644,072	0.079427%	0.078609%	-	36,985	36,985	76,284	457,726	(244,758)	(176,291)	371,958
V024	CHRISTIAN CO FISCAL COURT	4,083,419	0.122665%	0.116813%	-	57,119	57,119	117,810	706,900	(377,997)	(272,260)	574,443
V025	CLARK COUNTY FISCAL COURT	4,106,665	0.123363%	0.139383%	-	57,444	57,444	118,481	710,922	(380,148)	(273,809)	577,712
V026	CLAY COUNTY FISCAL CT	3,337,864	0.100269%	0.137189%	-	46,690	46,690	96,301	577,835	(308,983)	(222,551)	469,562
V027	CLINTON CO FISCAL COURT	2,301,684	0.069142%	0.064279%	-	32,196	32,196	66,406	398,455	(213,064)	(153,463)	323,793



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V028	CRITTENDEN CO FIS CT	3,026,987	0.090930%	0.083808%	-	42,342	42,342	87,331	524,016	(280,205)	(201,823)	425,827
V030	DAVISS CO FISCAL COURT	7,367,735	0.221325%	0.252492%	-	103,060	103,060	212,566	1,275,462	(682,022)	(491,240)	1,036,470
V031	EDMONSON CO FISCAL CRT	2,056,026	0.061763%	0.058432%	-	28,760	28,760	59,319	355,931	(190,325)	(137,085)	289,237
V032	ELLIOTT CO FISCAL CT	1,191,929	0.035805%	0.036380%	-	16,673	16,673	34,388	206,339	(110,335)	(79,471)	167,676
V033	ESTILL CO FISCAL COURT	2,221,818	0.066743%	0.069463%	-	31,079	31,079	64,102	384,630	(205,671)	(148,139)	312,559
V035	FLEMING CO FISCAL COURT	1,417,444	0.042580%	0.042886%	-	19,827	19,827	40,895	245,382	(131,212)	(94,508)	199,403
V036	FLOYD CO FISCAL COURT	4,478,740	0.134540%	0.132187%	-	62,649	62,649	129,216	775,333	(414,591)	(298,617)	630,054
V037	FRANKLIN CO FISCAL COURT	6,380,861	0.191680%	0.190213%	-	89,256	89,256	184,094	1,104,622	(590,670)	(425,442)	897,641
V038	FULTON COUNTY FIS CT	3,626,580	0.108942%	0.114327%	-	50,729	50,729	104,631	627,816	(335,709)	(241,801)	510,178
V039	GALLATIN CO FISCAL COURT	2,716,212	0.081594%	0.082756%	-	37,994	37,994	78,365	470,214	(251,435)	(181,101)	382,106
V040	GARRARD CO FISCAL COURT	2,564,440	0.077035%	0.075137%	-	35,871	35,871	73,986	443,941	(237,387)	(170,982)	360,757
V041	GRANT COUNTY FISCAL COURT	3,974,879	0.119404%	0.121779%	-	55,600	55,600	114,679	688,107	(367,948)	(265,022)	559,171
V042	GRAVES COUNTY FISCAL CT	4,758,857	0.142955%	0.147118%	-	66,567	66,567	137,297	823,828	(440,522)	(317,294)	669,461
V043	GRAYSON CO FISCAL COURT	7,493,901	0.225115%	0.210834%	-	104,825	104,825	216,206	1,297,303	(693,701)	(499,652)	1,054,218
V044	GREEN COUNTY FISCAL COURT	1,037,756	0.031174%	0.030974%	-	14,516	14,516	29,940	179,651	(96,064)	(69,192)	145,988
V045	GREENUP CO FISCAL CT	8,151,563	0.244871%	0.229053%	-	114,024	114,024	235,180	1,411,154	(754,580)	(543,501)	1,146,736
V046	HANCOCK CO FISCAL COURT	2,768,078	0.083152%	0.083904%	-	38,720	38,720	79,861	479,192	(256,236)	(184,559)	389,403
V047	HARDIN CO FISCAL COURT	5,517,994	0.165759%	0.155252%	-	77,186	77,186	159,199	955,244	(510,793)	(367,909)	776,253
V048	HARLAN CO FIS CT	4,270,320	0.128279%	0.124432%	-	59,733	59,733	123,202	739,252	(395,297)	(284,720)	600,733
V049	HARRISON CO FISCAL COURT	1,720,474	0.051683%	0.049657%	-	24,066	24,066	49,638	297,841	(159,263)	(114,713)	242,033
V050	HART COUNTY FISCAL COURT	3,618,433	0.108697%	0.107404%	-	50,615	50,615	104,395	626,404	(334,954)	(241,257)	509,030
V051	HENDERSON CO FISCAL COURT	7,660,245	0.230112%	0.220658%	-	107,152	107,152	221,005	1,326,100	(709,100)	(510,743)	1,077,619
V052	HENRY CO FISCAL COURT	1,459,975	0.043857%	0.045013%	-	20,422	20,422	42,121	252,741	(135,147)	(97,342)	205,383
V053	HICKMAN CO FISCAL COURT	1,332,424	0.040026%	0.039848%	-	18,638	18,638	38,442	230,664	(123,342)	(88,839)	187,443
V054	HOPKINS CO FISCAL COURT	6,077,666	0.182572%	0.178301%	-	85,015	85,015	175,347	1,052,134	(562,603)	(405,226)	854,988
V055	JACKSON CO FISCAL COURT	3,105,895	0.093300%	0.102194%	-	43,445	43,445	89,608	537,674	(287,508)	(207,083)	436,926
V057	JESSAMINE CO FISCAL COURT	8,381,931	0.251791%	0.253258%	-	117,246	117,246	241,826	1,451,033	(775,905)	(558,860)	1,179,143
V060	KNOTT CO FISCAL CT	2,581,864	0.077559%	0.071168%	-	36,115	36,115	74,490	446,961	(239,001)	(172,145)	363,210
V061	KNOX CO FISCAL CT	4,425,796	0.132950%	0.130581%	-	61,908	61,908	127,688	766,170	(409,691)	(295,088)	622,608
V062	LARUE CO FISCAL COURT	2,830,422	0.085025%	0.086111%	-	39,592	39,592	81,660	489,986	(262,008)	(188,716)	398,174
V063	LAUREL COUNTY FISCAL COUR	8,691,226	0.261082%	0.274947%	-	121,573	121,573	250,750	1,504,576	(804,535)	(579,482)	1,222,652
V064	LAWRENCE CO FISCAL CT	2,655,808	0.079780%	0.083049%	-	37,150	37,150	76,623	459,760	(245,845)	(177,075)	373,611
V065	LEE COUNTY FISCAL COURT	2,194,179	0.065913%	0.066865%	-	30,692	30,692	63,304	379,847	(203,114)	(146,297)	308,672
V066	LESLIE CO FISCAL COURT	3,883,710	0.116666%	0.119139%	-	54,326	54,326	112,049	672,328	(359,511)	(258,945)	546,349
V067	LETCHER CO FISCAL COURT	2,806,293	0.084300%	0.080474%	-	39,254	39,254	80,964	485,808	(259,774)	(187,107)	394,779
V068	LEWIS COUNTY FISCAL COURT	1,696,588	0.050965%	0.053353%	-	23,732	23,732	48,948	293,703	(157,051)	(113,119)	238,670
V069	LINCOLN CO FISCAL COURT	2,040,744	0.061303%	0.059792%	-	28,546	28,546	58,877	353,280	(188,908)	(136,064)	287,083
V070	LIVINGSTON CO FISCAL CT	2,341,651	0.070343%	0.073486%	-	32,755	32,755	67,559	405,376	(216,765)	(156,129)	329,418
V071	LOGAN COUNTY FISCAL COURT	5,982,684	0.179718%	0.174157%	-	83,686	83,686	172,606	1,035,687	(553,809)	(398,891)	841,623
V072	LYON COUNTY FISCAL COURT	995,198	0.029896%	0.031320%	-	13,921	13,921	28,713	172,286	(92,126)	(66,355)	140,004
V073	MCCRACKEN CO FISCAL COURT	4,521,607	0.135828%	0.134213%	-	63,248	63,248	130,453	782,756	(418,560)	(301,476)	636,085
V074	MCCRARY CO FISCAL CT	3,612,038	0.108505%	0.111155%	-	50,525	50,525	104,211	625,298	(334,363)	(240,831)	508,131
V075	MCLEAN COUNTY FISCAL CT	2,737,773	0.082242%	0.078788%	-	38,296	38,296	78,987	473,948	(253,432)	(182,539)	385,141
V076	MADISON CO FISCAL COURT	6,292,737	0.189032%	0.196190%	-	88,023	88,023	181,551	1,089,362	(582,510)	(419,564)	885,241
V077	MAGOFFIN CO FISCAL COURT	1,646,346	0.049456%	0.046104%	-	23,029	23,029	47,499	285,007	(152,401)	(109,770)	231,603
V078	MARION CO FISCAL COURT	6,457,221	0.193973%	0.193401%	-	90,324	90,324	186,296	1,117,837	(597,736)	(430,531)	908,380
V079	MARSHALL CO FISCAL COURT	4,637,463	0.139308%	0.139317%	-	64,869	64,869	133,795	802,811	(429,284)	(309,200)	652,382
V080	MARTIN CO FISCAL COURT	2,047,980	0.061521%	0.062801%	-	28,647	28,647	59,086	354,536	(189,580)	(136,548)	288,104
V081	MASON CO FIS CT	4,193,089	0.125959%	0.122548%	-	58,653	58,653	120,974	725,882	(388,148)	(279,571)	589,869
V082	MADE COUNTY FISCAL COURT	7,093,580	0.213090%	0.210839%	-	99,225	99,225	204,657	1,228,005	(656,646)	(472,962)	997,905
V083	MENIFEE CO FISCAL COURT	1,141,449	0.034289%	0.033830%	-	15,967	15,967	32,932	197,602	(105,663)	(76,106)	160,576
V084	MERCER COUNTY FISCAL COUR	2,343,723	0.070405%	0.069300%	-	32,784	32,784	67,619	405,733	(216,956)	(156,267)	329,708
V085	METCALFE CO FISCAL COURT	1,560,366	0.046873%	0.045576%	-	21,826	21,826	45,018	270,122	(144,441)	(104,037)	219,507
V086	MONROE CO FISCAL COURT	1,676,487	0.050361%	0.042355%	-	23,451	23,451	48,368	290,223	(155,190)	(111,778)	235,842
V087	MONTGOMERY CO FISCAL CT	4,025,170	0.120915%	0.113571%	-	56,304	56,304	116,130	696,815	(372,605)	(268,376)	566,247
V088	MORGAN CO FISCAL CT	1,613,428	0.048467%	0.049449%	-	22,569	22,569	46,549	279,308	(149,353)	(107,574)	226,972
V089	MUHLBERG CO FISCAL CT	5,739,178	0.172404%	0.180688%	-	80,280	80,280	165,581	993,538	(531,270)	(382,658)	807,372
V090	NELSON CO FISCAL CT	9,345,402	0.280734%	0.274870%	-	130,724	130,724	269,624	1,617,827	(865,094)	(623,100)	1,314,683
V091	NICHOLAS CO FISCAL COURT	1,675,563	0.050334%	0.051419%	-	23,438	23,438	48,342	290,067	(155,106)	(111,718)	235,715
V092	OHIO COUNTY FISCAL CRT	4,158,123	0.124909%	0.125049%	-	58,164	58,164	119,966	719,831	(384,912)	(277,241)	584,951
V093	OLDHAM CO FISCAL COURT	6,083,231	0.182739%	0.181801%	-	85,092	85,092	175,507	1,053,097	(563,118)	(405,597)	855,771
V094	OWEN COUNTY FISCAL COURT	2,522,503	0.075775%	0.076914%	-	35,285	35,285	72,776	436,680	(233,504)	(168,186)	354,856
V095	OWSLEY CO FISCAL COURT	980,038	0.029440%	0.029177%	-	13,709	13,709	28,275	169,658	(90,721)	(65,343)	137,868
V096	PENDLETON CO FISCAL COURT	1,883,682	0.056585%	0.049042%	-	26,349	26,349	54,346	326,091	(174,369)	(125,593)	264,989
V097	PERRY COUNTY FISCAL COURT	5,459,096	0.163990%	0.156576%	-	76,362	76,362	157,500	945,049	(505,342)	(363,982)	767,969
V098	PIKE COUNTY FISCAL COURT	10,818,775	0.324993%	0.321535%	-	151,333	151,333	312,131	1,872,885	(1,001,480)	(721,335)	1,521,949



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V099	POWELL CO FISCAL CT	4,432,163	0.133141%	0.133081%	-	61,997	61,997	127,872	767,271	(410,280)	(295,512)	623,502
V100	PULASKI CO FISCAL CT	7,003,363	0.210379%	0.219310%	-	97,963	97,963	202,053	1,212,382	(648,292)	(466,945)	985,209
V101	ROBERTSON CO FISCAL CT	564,569	0.016960%	0.015694%	-	7,897	7,897	16,289	97,738	(52,263)	(37,643)	79,424
V102	ROCKCASTLE CO FISCAL CT	3,045,779	0.091494%	0.094274%	-	42,604	42,604	87,873	527,266	(281,943)	(203,075)	428,468
V103	ROWAN CO FISCAL COURT	5,843,442	0.175536%	0.168496%	-	81,738	81,738	168,589	1,011,587	(540,922)	(389,609)	822,039
V104	RUSSELL CO FISCAL COURT	3,071,802	0.092276%	0.091278%	-	42,968	42,968	88,624	531,772	(284,352)	(204,810)	432,130
V105	SCOTT CO FISCAL CT	5,471,410	0.164360%	0.159503%	-	76,534	76,534	157,855	947,181	(506,482)	(364,804)	769,701
V106	SHELBY CO FISCAL COURT	4,430,549	0.133093%	0.132354%	-	61,975	61,975	127,826	766,995	(410,132)	(295,405)	623,277
V107	SIMPSON CO FISCAL COURT	3,721,682	0.111798%	0.113054%	-	52,059	52,059	107,374	644,275	(344,510)	(248,140)	523,552
V108	SPENCER CO TREASURER	1,790,410	0.053783%	0.054668%	-	25,044	25,044	51,655	309,943	(165,735)	(119,374)	251,867
V109	TAYLOR COUNTY FISCAL COUR	3,828,129	0.114996%	0.117008%	-	53,548	53,548	110,445	662,704	(354,365)	(255,238)	538,529
V110	TODD COUNTY FISCAL COURT	2,458,587	0.073855%	0.072291%	-	34,391	34,391	70,932	425,615	(227,587)	(163,924)	345,865
V111	TRIGG COUNTY FISCAL COURT	2,778,202	0.083457%	0.084131%	-	38,862	38,862	80,154	480,950	(257,176)	(185,236)	390,831
V112	TRIMBLE CO FISCAL COURT	1,833,985	0.055092%	0.056546%	-	25,654	25,654	52,912	317,487	(169,768)	(122,279)	257,997
V113	UNION COUNTY FISCAL COURT	4,138,436	0.124318%	0.118163%	-	57,889	57,889	119,398	716,426	(383,091)	(275,929)	582,184
V114	WARREN COUNTY FISCAL COURT	12,359,101	0.371265%	0.365771%	-	172,880	172,880	356,572	2,139,543	(1,144,069)	(824,038)	1,738,642
V115	WASHINGTON CO FIS COURT	2,077,651	0.062412%	0.062857%	-	29,062	29,062	59,942	359,671	(192,325)	(138,526)	292,277
V116	WAYNE COUNTY FISCAL COURT	4,653,640	0.139794%	0.142407%	-	65,095	65,095	134,262	805,611	(430,781)	(310,278)	654,658
V117	WEBSTER CO FISCAL COURT	2,869,255	0.086192%	0.088878%	-	40,135	40,135	82,781	496,711	(265,604)	(191,307)	403,639
V119	CITY OF HIGHLAND HEIGHTS	688,907	0.020695%	0.020767%	-	9,637	9,637	19,876	119,262	(63,773)	(45,933)	96,915
V120	WOODFORD CO FISCAL COURT	4,216,412	0.126660%	0.130158%	-	58,979	58,979	121,647	729,922	(390,308)	(281,127)	593,151
V122	FAMILY HEALTH CENTER	20,849,304	0.626308%	0.612675%	-	291,640	291,640	601,522	3,609,317	(1,929,995)	(1,390,116)	2,933,013
V125	LOUISVILLE MEM COMM	19,200	0.000577%	0.000612%	-	269	269	554	3,325	(1,778)	(1,281)	2,702
V126	LOU & JEFF CO RIVERPORT	215,308	0.006468%	0.002870%	-	3,012	3,012	6,212	37,274	(19,931)	(14,356)	30,290
V127	LOU LABOR MANAGER COM	80,449	0.002417%	0.002490%	-	1,125	1,125	2,321	13,929	(7,448)	(5,365)	11,319
V129	T A R C	36,858,207	1.107212%	1.130056%	-	515,573	515,573	1,063,393	6,380,693	(3,411,921)	(2,457,502)	5,185,097
V130	ANCHORAGE BD OF EDUCATION	927,673	0.027867%	0.032377%	-	12,976	12,976	26,764	160,593	(85,873)	(61,852)	130,502
V136	MOUNTAIN ARTS CENTER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	36,544	0.001098%	0.001008%	-	511	511	1,055	6,328	(3,384)	(2,437)	5,142
V145	CITY OF WURTLAND	45,031	0.001353%	0.001298%	-	630	630	1,299	7,797	(4,169)	(3,003)	6,336
V147	HARDIN CO WATER DIST #2	5,481,626	0.164667%	0.179316%	-	76,677	76,677	158,150	948,951	(507,428)	(365,485)	771,139
V151	HOUSING AUTH OF HENDERSON	1,166,488	0.035041%	0.038289%	-	16,317	16,317	33,654	201,936	(107,980)	(77,775)	164,098
V156	JEFF CO BD OF ED	225,188,156	6.764599%	7.274475%	-	3,149,940	3,149,940	6,496,891	38,983,359	(20,845,414)	(15,014,297)	31,678,758
V158	BIG SANDY AREA COMM PRO	2,488,972	0.074768%	0.075970%	-	34,816	34,816	71,809	430,877	(230,401)	(165,951)	350,140
V159	CITY OF ERLANGER	2,144,039	0.064406%	0.066808%	-	29,991	29,991	61,857	371,162	(198,470)	(142,952)	301,615
V163	EAST BERNSTADT BD OF ED	526,166	0.015806%	0.011742%	-	7,360	7,360	15,180	91,088	(48,707)	(35,082)	74,020
V171	CITY OF ADAIRVILLE	260,253	0.007818%	0.008119%	-	3,640	3,640	7,509	45,054	(24,091)	(17,352)	36,612
V176	MADISON CO CONSERVAT DIST	40,800	0.001226%	0.001252%	-	571	571	1,177	7,065	(3,778)	(2,721)	5,741
V179	MARSHALL CO SEN CITIZENS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	1,327,352	0.039873%	0.052216%	-	18,567	18,567	38,295	229,782	(122,870)	(88,500)	186,726
V196	CITY OF BUTLER	40,307	0.001211%	0.001252%	-	564	564	1,163	6,979	(3,732)	(2,688)	5,671
V197	CITY OF HAZARD	4,500,588	0.135197%	0.129651%	-	62,954	62,954	129,847	779,120	(416,615)	(300,075)	633,130
V198	MOUNTAIN WATER DISTRICT	3,131,897	0.094081%	0.082951%	-	43,809	43,809	90,358	542,174	(289,915)	(208,817)	440,583
V200	PULASKI COUNTY LIBRARY	224,519	0.006745%	0.021584%	-	3,141	3,141	6,478	38,870	(20,785)	(14,971)	31,587
V205	BARREN/METCALFE CO AMB SR	174,038	0.005228%	0.005273%	-	2,434	2,434	5,021	30,128	(16,110)	(11,604)	24,483
V206	SHELBYVLE MUN WATER&SEWER	1,950,337	0.058588%	0.057391%	-	27,281	27,281	56,269	337,634	(180,541)	(130,038)	274,369
V207	BELL CO PUBLIC LIBRARY	298,513	0.008967%	0.009059%	-	4,175	4,175	8,612	51,675	(27,632)	(19,903)	41,993
V208	CITY OF WALTON	606,756	0.018227%	0.018550%	-	8,487	8,487	17,506	105,039	(56,167)	(40,456)	85,357
V218	MURRAY TOURISM COMMISSION	109,335	0.003284%	0.003494%	-	1,529	1,529	3,154	18,925	(10,120)	(7,289)	15,379
V219	BELLEVUE BD OF EDUCATION	1,225,193	0.036805%	0.039439%	-	17,138	17,138	35,348	212,102	(113,416)	(81,690)	172,359
V224	PENNYROYAL AREA MUSEUM	121,365	0.003646%	0.003737%	-	1,698	1,698	3,502	21,011	(11,235)	(8,092)	17,074
V230	OWENSBORO RIVERPORT AUTH	3,564,941	0.107090%	0.099658%	-	49,866	49,866	102,852	617,143	(330,002)	(237,691)	501,505
V236	BIG SANDY AREA DEV DIST	3,216,619	0.096626%	0.086680%	-	44,994	44,994	92,802	556,841	(297,757)	(214,465)	452,502
V237	BLUE GRASS COMM ACTION	7,023,171	0.210974%	0.224496%	-	98,240	98,240	202,625	1,215,811	(650,125)	(468,265)	987,996
V247	HARDIN CO WATER DIST #1	5,035,216	0.151257%	0.150422%	-	70,433	70,433	145,271	871,671	(466,105)	(335,721)	708,340
V251	HENDERSON CO RIVER AUTH	970,734	0.029161%	0.028118%	-	13,579	13,579	28,007	168,050	(89,861)	(64,724)	136,562
V259	KENTON CO PUBLIC LIBRARY	5,466,878	0.164224%	0.180512%	-	76,471	76,471	157,725	946,398	(506,063)	(364,502)	769,064
V263	LAUREL CO BD OF EDUCATION	13,237,032	0.397637%	0.413108%	-	185,160	185,160	381,900	2,291,521	(1,225,335)	(882,571)	1,862,142
V271	RUSSELLVILLE ELEC PL BD	1,607,756	0.048297%	0.048982%	-	22,489	22,489	46,386	278,328	(148,829)	(107,197)	226,176
V281	HOUSING AUTH OF MAYSVILLE	547,595	0.016450%	0.015193%	-	7,660	7,660	15,799	94,799	(50,691)	(36,511)	77,036
V298	CITY OF PIKEVILLE	4,774,612	0.143428%	0.127446%	-	66,787	66,787	137,752	826,554	(441,979)	(318,344)	671,676
V300	HOUSING AUTH OF SOMERSET	522,386	0.015692%	0.015343%	-	7,307	7,307	15,071	90,431	(48,356)	(34,829)	73,486
V305	CITY OF CAVE CITY	833,519	0.025039%	0.025901%	-	11,659	11,659	24,048	144,296	(77,159)	(55,575)	117,258
V306	HOUSING AUTH OF SHELBYVLE	119,979	0.003604%	0.003430%	-	1,678	1,678	3,461	20,769	(11,106)	(7,999)	16,878
V308	NORTHERN KY AREA DEV.DIST	3,949,803	0.118651%	0.119003%	-	55,250	55,250	113,955	683,768	(365,628)	(263,351)	555,645
V319	CAMPBELL CO BD OF ED	10,925,712	0.328206%	0.331656%	-	152,829	152,829	315,217	1,891,401	(1,011,381)	(728,466)	1,536,996



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V324	CHRISTIAN CO CONS DIST	54,492	0.001637%	0.001586%	-	762	762	1,572	9,434	(5,044)	(3,633)	7,666
V330	CITY OF OWENSBORO	14,732,910	0.442573%	0.441310%	-	206,084	206,084	425,058	2,550,480	(1,363,807)	(982,309)	2,072,579
V336	SANDY VALLEY TRANS SER IN	2,141,868	0.064341%	0.058733%	-	29,960	29,960	61,795	370,787	(198,270)	(142,807)	301,310
V337	FRANKFORT ELEC WATER BD	16,280,493	0.489062%	0.503061%	-	227,732	227,732	469,707	2,818,389	(1,507,065)	(1,085,493)	2,290,288
V347	CITY OF RADCLIFF	2,714,460	0.081542%	0.073221%	-	37,970	37,970	78,315	469,914	(251,275)	(180,986)	381,863
V359	CITY OF ELSMERE	810,434	0.024345%	0.024115%	-	11,336	11,336	23,382	140,297	(75,020)	(54,035)	114,008
V363	LONDON LAUREL CO COMM CTR	857,738	0.025766%	0.025189%	-	11,998	11,998	24,746	148,486	(79,399)	(57,189)	120,663
V373	PADUCAH MCCRACKEN CO TOUR	516,270	0.015509%	0.012373%	-	7,222	7,222	14,895	89,376	(47,792)	(34,423)	72,629
V376	CITY OF BERA	5,022,391	0.150871%	0.147596%	-	70,253	70,253	144,900	869,446	(464,915)	(334,864)	706,532
V398	CITY OF ELKHORN CITY	175,169	0.005262%	0.002930%	-	2,450	2,450	5,054	30,324	(16,215)	(11,679)	24,642
V400	PULASKI CO SOIL CONS DIST	67,153	0.002017%	0.001830%	-	939	939	1,937	11,624	(6,215)	(4,477)	9,446
V405	MARY W WELDON MEM PUB LIB	296,586	0.008909%	0.009303%	-	4,148	4,148	8,556	51,341	(27,453)	(19,774)	41,721
V407	BELL/WHITLEY COMM ACTION	3,440,565	0.103354%	0.100324%	-	48,127	48,127	99,264	595,613	(318,490)	(229,398)	484,009
V408	UNION EMERGENCY SERVICES	96,283	0.002892%	0.002711%	-	1,347	1,347	2,778	16,666	(8,912)	(6,419)	13,543
V419	DAYTON CITY SCHOOLS	1,766,306	0.053059%	0.049203%	-	24,707	24,707	50,959	305,771	(163,504)	(117,767)	248,476
V424	PENNYRILE ALLIED COMM SER	5,707,058	0.171439%	0.173180%	-	79,831	79,831	164,654	987,977	(528,297)	(380,516)	802,852
V430	OWENSBORO MUN UTILITIES	15,354,178	0.461236%	0.479285%	-	214,775	214,775	442,982	2,658,032	(1,421,318)	(1,023,732)	2,159,978
V436	APPALACHIAN RES & DEFENSE	4,084,415	0.122695%	0.102396%	-	57,133	57,133	117,839	707,072	(378,090)	(272,327)	574,583
V437	FKT/FKLN CO TOUR&CONV COM	114,158	0.003429%	0.004684%	-	1,597	1,597	3,293	19,761	(10,567)	(7,611)	16,058
V447	CITY OF ELIZABETH TOWN	11,475,331	0.344716%	0.340244%	-	160,517	160,517	331,074	1,986,545	(1,062,257)	(765,111)	1,614,312
V459	LUDLOW BD OF EDUCATION	821,179	0.024668%	0.025986%	-	11,487	11,487	23,692	142,158	(76,015)	(54,752)	115,521
V463	LONDON LAUREL TOURIST COM	137,433	0.004128%	0.004228%	-	1,922	1,922	3,965	23,789	(12,721)	(9,162)	19,332
V473	PADUCAH POWER SYSTEM	7,606,020	0.228483%	0.229704%	-	106,393	106,393	219,441	1,316,713	(704,080)	(507,127)	1,069,991
V476	KY RIVER FOOTHILLS DEV CO	5,688,505	0.170881%	0.171835%	-	79,571	79,571	164,118	984,761	(526,577)	(379,277)	800,239
V500	WEST PULASKI WATER DISTR	751,585	0.022577%	0.024848%	-	10,513	10,513	21,684	130,108	(69,572)	(50,111)	105,729
V505	CITY OF PARK CITY	47,520	0.001427%	0.001305%	-	664	664	1,371	8,224	(4,397)	(3,167)	6,683
V507	BELL CO SOLID WASTE OFFIC	207,191	0.006224%	0.005689%	-	2,898	2,898	5,978	35,868	(19,180)	(13,814)	29,147
V508	CITY OF UNION	247,981	0.007449%	0.007437%	-	3,469	3,469	7,154	42,927	(22,954)	(16,533)	34,884
V524	HOPKINSVL WATER ENV ATH	5,813,246	0.174629%	0.176512%	-	81,316	81,316	167,718	1,006,360	(538,127)	(387,596)	817,791
V530	AUDUBON AREA COMM SER INC	19,335,342	0.580829%	0.622017%	-	270,463	270,463	557,842	3,347,229	(1,789,849)	(1,289,173)	2,720,034
V537	CAPITAL COMMUNITY E I D A	21,678	0.000651%	0.001727%	-	303	303	625	3,752	(2,006)	(1,445)	3,049
V547	ELIZABETH TOWN TOUR/CON BU	250,268	0.007518%	0.008832%	-	3,501	3,501	7,220	43,325	(23,167)	(16,687)	35,207
V559	BEECHWOOD BOARD OF EDUC	1,417,839	0.042592%	0.045232%	-	19,833	19,833	40,906	245,451	(131,249)	(94,535)	199,459
V563	LONDON-LAUREL CO IDA	146,500	0.004401%	0.004559%	-	2,049	2,049	4,227	25,362	(13,562)	(9,768)	20,610
V576	SOUTHERN MADISON WATER DT	324,325	0.009743%	0.007660%	-	4,537	4,537	9,357	56,147	(30,023)	(21,625)	45,627
V607	PINEVILLE UTILITY COMM	1,254,554	0.037687%	0.037473%	-	17,549	17,549	36,196	217,184	(116,134)	(83,648)	176,489
V608	WALTON FIRE DIST/EMS	110,695	0.003325%	0.006067%	-	1,548	1,548	3,193	19,161	(10,246)	(7,380)	15,571
V619	SOUTHGATE BD OF ED	330,229	0.009920%	0.011348%	-	4,619	4,619	9,527	57,167	(30,569)	(22,018)	46,456
V624	HOPKINSVL ELECTRIC SYSTEM	4,654,960	0.139834%	0.142073%	-	65,114	65,114	134,300	805,842	(430,904)	(310,367)	654,846
V630	CITY OF WHITESVILLE	327,854	0.009849%	0.008918%	-	4,586	4,586	9,459	56,758	(30,350)	(21,860)	46,123
V637	FARMDALE WATER DISTRICT	166,409	0.004999%	0.003629%	-	2,328	2,328	4,801	28,808	(15,405)	(11,095)	23,410
V647	CITY OF VINE GROVE	1,026,050	0.030822%	0.032754%	-	14,352	14,352	29,602	177,622	(94,979)	(68,411)	144,340
V659	KENTON CO BD OF ED	20,849,228	0.626306%	0.640084%	-	291,639	291,639	601,520	3,609,305	(1,929,989)	(1,390,111)	2,933,004
V663	LAUREL CO CONSERV DIST	66,563	0.002000%	0.002042%	-	931	931	1,921	11,526	(6,163)	(4,439)	9,366
V673	PADUCAH-MCCRACKEN CO JOIN	1,981,861	0.059535%	0.057278%	-	27,722	27,722	57,179	343,091	(183,460)	(132,140)	278,804
V676	MADISON CO UTILITIES DIST	897,673	0.026966%	0.025497%	-	12,557	12,557	25,899	155,401	(83,097)	(59,852)	126,282
V707	BELL CO CONSERVATION DIST	27,252	0.000819%	0.000761%	-	381	381	787	4,720	(2,524)	(1,818)	3,835
V708	HEBRON FIRE PROTECTION DI	76,163	0.002288%	0.002290%	-	1,065	1,065	2,197	13,185	(7,051)	(5,078)	10,715
V719	SILVER GROVE BD OF ED	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	2,431,126	0.073030%	0.067372%	-	34,006	34,006	70,140	420,861	(225,045)	(162,093)	342,001
V730	GREEN RIV AREA DEL DIST	3,449,008	0.103607%	0.102804%	-	48,245	48,245	99,507	597,071	(319,269)	(229,960)	485,194
V737	KY ASSOC OF CO (KACO)	4,142,058	0.124426%	0.133090%	-	57,939	57,939	119,502	717,048	(383,424)	(276,169)	582,690
V756	JEFF CO MED CENTER LAUNDR	2,371,837	0.071249%	0.076922%	-	33,177	33,177	68,429	410,597	(219,557)	(158,140)	333,661
V759	ERLANGER/ELSMERE BD OF ED	4,263,035	0.128061%	0.138027%	-	59,632	59,632	122,993	737,996	(394,625)	(284,237)	599,712
V773	MCCRACKEN CO PUB LIBRARY	1,249,094	0.037522%	0.036892%	-	17,472	17,472	36,037	216,234	(115,626)	(83,282)	175,716
V808	POINT PLEASANT FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V819	NEWPORT BD OF ED	4,029,958	0.121059%	0.131177%	-	56,371	56,371	116,268	697,644	(373,048)	(268,695)	566,922
V830	REGIONAL WTR RESOURCE AGY	7,295,851	0.219166%	0.219183%	-	102,055	102,055	210,492	1,263,020	(675,369)	(486,448)	1,026,359
V856	KYIANA REG PLANNING DEV	4,504,629	0.135318%	0.142521%	-	63,011	63,011	129,963	779,817	(416,988)	(300,344)	633,697
V859	COVINGTON BD OF ED	10,874,624	0.326671%	0.368713%	-	152,114	152,114	313,743	1,882,555	(1,006,651)	(725,059)	1,529,807
V873	PADUCAH-MCCRACKEN CO RIV	559,735	0.016814%	0.018086%	-	7,829	7,829	16,149	96,897	(51,813)	(37,319)	78,740
V919	CITY OF WILDER	309,267	0.009290%	0.008457%	-	4,326	4,326	8,922	53,537	(28,628)	(20,620)	43,505
V930	OWENSBORO METRO PLAN COMM	884,919	0.026583%	0.025403%	-	12,378	12,378	25,531	153,194	(81,917)	(59,002)	124,489
V937	HOUSING AUTH OF FRANKFORT	750,151	0.022534%	0.023281%	-	10,493	10,493	21,642	129,860	(69,439)	(50,015)	105,527
V959	CITY OF COVINGTON	8,813,368	0.264752%	0.273014%	-	123,282	123,282	254,274	1,525,725	(815,845)	(587,628)	1,239,839
W001	ADAIR COUNTY ATTORNEY	138,400	0.004158%	0.004542%	-	1,936	1,936	3,993	23,962	(12,813)	(9,229)	19,472



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
W003	ANDERSON COUNTY ATTORNEY	74,425	0.002236%	0.001874%	-	1,041	1,041	2,148	12,886	(6,890)	(4,963)	10,471
W004	BALLARD COUNTY ATTORNEY	75,951	0.002282%	0.002155%	-	1,063	1,063	2,192	13,151	(7,032)	(5,065)	10,687
W010	BOYD COUNTY ATTORNEY	158,892	0.004773%	0.006435%	-	2,223	2,223	4,584	27,506	(14,708)	(10,594)	22,352
W011	BOYLE COUNTY ATTORNEY	128,476	0.003859%	0.003249%	-	1,797	1,797	3,706	22,239	(11,892)	(8,565)	18,072
W013	BREATHITT CO ATTORNEY	223,387	0.006710%	0.006409%	-	3,125	3,125	6,444	38,669	(20,677)	(14,893)	31,423
W015	BULLITT COUNTY ATTORNEY	438,537	0.013174%	0.010717%	-	6,134	6,134	12,653	75,920	(40,596)	(29,240)	61,694
W016	BUTLER COUNTY ATTORNEY	78,668	0.002363%	0.002176%	-	1,100	1,100	2,269	13,618	(7,282)	(5,245)	11,066
W017	CALDWELL COUNTY ATTORNEY	166,948	0.005015%	0.005293%	-	2,335	2,335	4,817	28,901	(15,454)	(11,131)	23,485
W018	CALLOWAY COUNTY ATTORNEY	254,120	0.007634%	0.009279%	-	3,555	3,555	7,332	43,994	(23,524)	(16,944)	35,750
W019	CAMPBELL COUNTY ATTORNEY	706,665	0.021228%	0.022567%	-	9,885	9,885	20,388	122,334	(65,415)	(47,116)	99,411
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	38,366	0.001152%	0.001158%	-	536	536	1,106	6,639	(3,550)	(2,557)	5,395
W022	CHILD SUPPORT ENFORCEMENT	138,530	0.004161%	0.004426%	-	1,938	1,938	3,996	23,979	(12,822)	(9,236)	19,486
W024	CHRISTIAN COUNTY ATTORNEY	417,894	0.012553%	0.012562%	-	5,845	5,845	12,056	72,341	(38,683)	(27,862)	58,786
W026	CLAY COUNTY ATTORNEY	160,674	0.004827%	0.004783%	-	2,248	2,248	4,636	27,817	(14,875)	(10,714)	22,605
W027	CLINTON CO ATTORNEY	93,925	0.002821%	0.002999%	-	1,314	1,314	2,709	16,257	(8,693)	(6,261)	13,211
W029	CUMBERLAND CO ATTORNEY	-	0.000000%	0.000407%	-	-	-	-	-	-	-	-
W030	DAVISS COUNTY ATTORNEY	463,662	0.013928%	0.000000%	-	6,486	6,486	13,377	80,265	(42,920)	(30,914)	65,225
W031	EDMONSON COUNTY ATTORNEY	95,482	0.002868%	0.002037%	-	1,335	1,335	2,754	16,528	(8,838)	(6,366)	13,431
W032	ELLIOTT COUNTY ATTORNEY	66,423	0.001995%	0.002161%	-	929	929	1,916	11,497	(6,148)	(4,428)	9,343
W033	ESTILL COUNTY ATTORNEY	134,252	0.004033%	0.003496%	-	1,878	1,878	3,873	23,242	(12,428)	(8,951)	18,887
W035	FLEMING COUNTY ATTORNEY	230,481	0.006924%	0.008002%	-	3,224	3,224	6,650	39,902	(21,337)	(15,368)	32,425
W036	FLOYD COUNTY ATTORNEY	182,656	0.005487%	0.005633%	-	2,555	2,555	5,270	31,621	(16,908)	(12,179)	25,696
W039	GALLATIN COUNTY ATTORNEY	20,794	0.000625%	0.001067%	-	291	291	600	3,602	(1,926)	(1,387)	2,927
W041	GRANT COUNTY CHILD SUPPOR	98,854	0.002970%	0.003102%	-	1,383	1,383	2,852	17,116	(9,152)	(6,592)	13,909
W043	GRAYSON COUNTY ATTORNEY	73,685	0.002213%	0.001980%	-	1,030	1,030	2,125	12,753	(6,819)	(4,912)	10,364
W044	GREEN COUNTY ATTORNEY	75,353	0.002264%	0.001912%	-	1,054	1,054	2,174	13,047	(6,977)	(5,025)	10,602
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	586,344	0.017614%	0.019067%	-	8,202	8,202	16,917	101,507	(54,278)	(39,095)	82,487
W048	HARLAN COUNTY ATTORNEY	297,368	0.008933%	0.009435%	-	4,160	4,160	8,579	51,480	(27,527)	(19,827)	41,833
W050	HART COUNTY ATTORNEY	173,950	0.005225%	0.005562%	-	2,433	2,433	5,018	30,111	(16,101)	(11,597)	24,469
W051	HENDERSON CO ATTORNEY	368,252	0.011062%	0.010317%	-	5,151	5,151	10,624	63,749	(34,088)	(24,553)	51,804
W052	HENRY COUNTY ATTORNEY	-	0.000000%	0.000140%	-	-	-	-	-	-	-	-
W055	JACKSON COUNTY ATTORNEY	99,199	0.002980%	0.003010%	-	1,388	1,388	2,862	17,173	(9,183)	(6,614)	13,955
W056	JEFFERSON CO ATTORNEY	7,635,411	0.229366%	0.202931%	-	106,804	106,804	220,289	1,321,801	(706,801)	(509,087)	1,074,126
W058	JOHNSON CO ATTORNEY	140,220	0.004212%	0.006069%	-	1,961	1,961	4,045	24,273	(12,979)	(9,349)	19,725
W060	KNOTT COUNTY ATTORNEY	109,056	0.003276%	0.003718%	-	1,525	1,525	3,146	18,879	(10,095)	(7,271)	15,342
W061	KNOX COUNTY ATTORNEY	233,544	0.007016%	0.008092%	-	3,267	3,267	6,738	40,432	(21,620)	(15,572)	32,856
W063	LAUREL COUNTY ATTORNEY	491,438	0.014763%	0.015472%	-	6,874	6,874	14,179	85,077	(45,493)	(32,767)	69,135
W064	LAWRENCE COUNTY ATTORNEY	20,967	0.000630%	0.000125%	-	293	293	605	3,631	(1,941)	(1,398)	2,950
W066	LESLIE COUNTY ATTORNEY	98,536	0.002960%	0.003116%	-	1,378	1,378	2,843	17,058	(9,121)	(6,570)	13,862
W067	LETCHER COUNTY ATTORNEY	159,993	0.004806%	0.004965%	-	2,238	2,238	4,616	27,696	(14,810)	(10,667)	22,507
W069	LINCOLN COUNTY ATTORNEY	165,296	0.004965%	0.005077%	-	2,312	2,312	4,769	28,613	(15,300)	(11,020)	23,251
W070	LIVINGSTON CO ATTORNEY	101,320	0.003044%	0.002943%	-	1,417	1,417	2,924	17,542	(9,380)	(6,756)	14,255
W071	LOGAN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	47,796	0.001436%	0.001403%	-	669	669	1,379	8,275	(4,425)	(3,187)	6,725
W075	MCLEAN COUNTY ATTORNEY	15,321	0.000460%	0.000489%	-	214	214	442	2,651	(1,418)	(1,021)	2,154
W076	MADISON COUNTY ATTORNEY	82,756	0.002486%	0.002508%	-	1,158	1,158	2,388	14,326	(7,661)	(5,518)	11,642
W077	MAGOFFIN CO ATTORNEY	38,220	0.001148%	0.001219%	-	535	535	1,103	6,616	(3,538)	(2,548)	5,376
W078	MARION COUNTY ATTORNEY	80,627	0.002422%	0.001535%	-	1,128	1,128	2,326	13,958	(7,463)	(5,376)	11,342
W079	MARSHALL COUNTY ATTORNEY	36,623	0.001100%	0.001108%	-	512	512	1,056	6,339	(3,390)	(2,441)	5,151
W080	MARTIN COUNTY ATTORNEY	163,743	0.004919%	0.006015%	-	2,291	2,291	4,724	28,347	(15,158)	(10,918)	23,036
W082	MEADE COUNTY ATTORNEY	75,794	0.002277%	0.003304%	-	1,060	1,060	2,187	13,122	(7,017)	(5,054)	10,663
W083	MENIFEE COUNTY ATTORNEY	43,020	0.001292%	0.001762%	-	602	602	1,241	7,446	(3,981)	(2,868)	6,050
W084	MERCER COUNTY ATTORNEY	135,033	0.004056%	0.004032%	-	1,889	1,889	3,895	23,374	(12,499)	(9,002)	18,994
W085	METCALFE COUNTY ATTORNEY	92,404	0.002776%	0.002866%	-	1,293	1,293	2,666	15,998	(8,554)	(6,161)	13,000
W087	MONTGOMERY CO ATTORNEY	51,635	0.001551%	0.001730%	-	722	722	1,490	8,938	(4,779)	(3,443)	7,263
W090	NELSON COUNTY ATTORNEY	316,565	0.009510%	0.009773%	-	4,428	4,428	9,134	54,805	(29,305)	(21,108)	44,536
W091	NICHOLAS COUNTY ATTORNEY	60,944	0.001831%	0.001679%	-	853	853	1,759	10,552	(5,642)	(4,064)	8,575
W092	OHIO COUNTY ATTORNEY	2,118	0.000064%	0.000422%	-	30	30	61	369	(197)	(142)	300
W095	OWSLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W096	PENDLETON COUNTY ATTORNEY	24,507	0.000736%	0.001021%	-	343	343	707	4,241	(2,268)	(1,634)	3,447
W097	PERRY COUNTY ATTORNEY	210,032	0.006309%	0.007666%	-	2,938	2,938	6,059	36,358	(19,441)	(14,003)	29,545
W098	PIKE COUNTY ATTORNEY	537,458	0.016145%	0.019145%	-	7,518	7,518	15,506	93,041	(49,752)	(35,834)	75,607
W099	POWELL COUNTY ATTORNEY	134,582	0.004043%	0.004218%	-	1,883	1,883	3,883	23,299	(12,459)	(8,974)	18,933
W103	ROWAN COUNTY ATTORNEY	89,982	0.002703%	0.002989%	-	1,259	1,259	2,596	15,577	(8,329)	(5,999)	12,658



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
W104	RUSSELL COUNTY ATTORNEY	139,064	0.004177%	0.004511%	-	1,945	1,945	4,012	24,071	(12,872)	(9,271)	19,561
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W107	SIMPSON COUNTY ATTORNEY	71,519	0.002148%	0.001367%	-	1,000	1,000	2,063	12,379	(6,619)	(4,768)	10,059
W109	TAYLOR COUNTY ATTORNEY	197,297	0.005927%	0.006371%	-	2,760	2,760	5,692	34,156	(18,264)	(13,155)	27,756
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	7,800	0.000234%	0.000249%	-	109	109	225	1,349	(721)	(519)	1,096
W114	WARREN CO ATTY/CHILD SUPP	656,089	0.019709%	0.021420%	-	9,177	9,177	18,929	113,580	(60,734)	(43,745)	92,298
W115	WASHINGTON CO ATTORNEY	65,462	0.001966%	0.002142%	-	915	915	1,888	11,330	(6,058)	(4,364)	9,207
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	70,259	0.002111%	0.002247%	-	983	983	2,027	12,165	(6,505)	(4,685)	9,886
W120	WOODFORD COUNTY ATTORNEY	140,603	0.004224%	0.004496%	-	1,967	1,967	4,057	24,342	(13,016)	(9,375)	19,781
X030	OWENSBORO DAVIESS CO TOUR	412,658	0.012396%	0.011791%	-	5,772	5,772	11,905	71,436	(38,199)	(27,513)	58,051
X034	FAYETTE CO ATTORNEY OFF	1,797,880	0.054008%	0.055017%	-	25,149	25,149	51,871	311,240	(166,428)	(119,873)	252,921
X059	KENTON COUNTY ATTORNEY	1,180,954	0.035476%	0.029120%	-	16,519	16,519	34,072	204,443	(109,321)	(78,740)	166,135
X105	GEORGETOWN WATER & SEWER	3,969,236	0.119235%	0.119896%	-	55,522	55,522	114,516	687,133	(367,428)	(264,647)	558,380
X956	LOU FIREFIGHTERS PENS FUN	96,880	0.002910%	0.005157%	-	1,355	1,355	2,795	16,770	(8,967)	(6,459)	13,628
TOTAL		3,328,920,546	100.000000%	100.000000%	-	46,564,996	46,564,996	96,042,447	576,284,675	(308,154,245)	(221,954,039)	468,302,089

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
10005	LEGS GENERAL ASSEMBLY	(12,704)	10,778	(1,926)	-	(1,926)	2,152
20025	JUDL ADM OFF OF THE COURT	(8,425,474)	(122,028)	(8,547,502)	-	(8,547,502)	1,427,410
35628	TRAN DEPT OF INTERGOV PRO	-	732	732	-	732	-
39931	JEFFERSON CO CLERK	(1,071,056)	(171,203)	(1,242,259)	-	(1,242,259)	181,454
39932	JEFFERSON CO SHERIFF	(528,849)	216,154	(312,695)	-	(312,695)	89,595
39933	KENTON CO CLERK	(170,312)	30,104	(140,208)	-	(140,208)	28,854
39934	KENTON CO SHERIFF	(75,388)	9,785	(65,603)	-	(65,603)	12,772
39935	CAMPBELL COUNTY CLERK	(117,702)	(10,183)	(127,885)	-	(127,885)	19,941
39936	CAMPBELL CO SHERIFF	(49,154)	(14,492)	(63,646)	-	(63,646)	8,328
39937	FAYETTE CO CLERK	(372,856)	(96,084)	(468,940)	-	(468,940)	63,168
39938	FAYETTE CO SHERIFF	(248,755)	15,704	(233,051)	-	(233,051)	42,143
39939	DAVISS CO CLERK	(138,777)	(16,316)	(155,093)	-	(155,093)	23,511
39940	DAVISS CO SHERIFF	(47,347)	15,015	(32,332)	-	(32,332)	8,021
39941	PIKE CO CLERK	(61,720)	(7,543)	(69,263)	-	(69,263)	10,456
39942	PIKE CO SHERIFF	(87,105)	(24,240)	(111,345)	-	(111,345)	14,757
39943	HARDIN COUNTY CLERK OFFIC	(152,523)	(4,202)	(156,725)	-	(156,725)	25,840
39944	HARDIN COUNTY SHERIFF	(75,773)	3,095	(72,678)	-	(72,678)	12,837
39945	WARREN COUNTY CLERKS OFF	(154,142)	278	(153,864)	-	(153,864)	26,114
39946	WARREN COUNTY SHERIFF	(250,222)	27,804	(222,418)	-	(222,418)	42,392
39947	BOONE COUNTY CLERK	(183,262)	(1,909)	(185,171)	-	(185,171)	31,048
39948	BOONE COUNTY SHERIFF	(50,321)	6,153	(44,168)	-	(44,168)	8,525
39949	CHRISTIAN COUNTY CLERK	(65,618)	(7,095)	(72,713)	-	(72,713)	11,117
39950	CHRISTIAN COUNTY SHERIFF	(272,107)	53,206	(218,901)	-	(218,901)	46,099
39951	MADISON COUNTY CLERK	(127,280)	63	(127,217)	-	(127,217)	21,563
39952	MADISON COUNTY SHERIFF	(50,419)	10,726	(39,693)	-	(39,693)	8,542
39961	BULLITT COUNTY CLERK	(146,411)	12,443	(133,968)	-	(133,968)	24,804
39962	BULLITT CO SHERIFF	(201,907)	52,263	(149,644)	-	(149,644)	34,206
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	(1,846)	(1,846)	-	(1,846)	-
116A	WAYNE COUNTY ATTORNEY	(11,055)	(1,956)	(13,011)	-	(13,011)	1,873
A051	HENDERSON CO TOURIST COMM	(12,380)	4,687	(7,693)	-	(7,693)	2,097
A073	HOUSING AUTH OF PADUCAH	(173,292)	40,061	(133,231)	-	(133,231)	29,358
A087	Reid Village Water District	(18,355)	19,888	1,533	-	1,533	3,110
A113	MORGANFIELD HOUSING AUTH	-	(672)	(672)	-	(672)	-
A156	CITY OF ANCHORAGE	(63,231)	525	(62,706)	-	(62,706)	10,712
AB19	BELLEVUE/DAYTON FIRE	(3,264)	(2,297)	(5,561)	-	(5,561)	553
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	(12,455)	9,813	(2,642)	-	(2,642)	2,110
AC19	CAMPBELL CO FIRE DIST 1	-	64	64	-	64	-
B008	BURLINGTON FIRE PRO DIST	(7,195)	1,026	(6,169)	-	(6,169)	1,219
B010	HOUSING AUTHORITY OF CATLETTSBURG	(26,184)	(1,747)	(27,931)	-	(27,931)	4,436
B015	CITY OF HILLVIEW	(82,088)	18,824	(63,264)	-	(63,264)	13,907
B017	PENNYRILE EMER ASST CTR	(27,522)	(10,004)	(37,526)	-	(37,526)	4,663
B018	W KY ED COOPERATIVE	(15,910)	(14,407)	(30,317)	-	(30,317)	2,695
B019	CAMPBELL FIRE/ RESCUE	(11,811)	8,981	(2,830)	-	(2,830)	2,001
B023	CITY OF LONDON TOURISM	(77,378)	92,462	15,084	-	15,084	13,109
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	(42,475)	16,222	(26,253)	-	(26,253)	7,196
B030	OWENSBORO/DAV CO ECO DEV	(30,691)	(12,200)	(42,891)	-	(42,891)	5,200
B035	GTR FLEMING CO WATER COMM	(12,087)	(1,837)	(13,924)	-	(13,924)	2,048
B038	CITY OF HICKMAN	(90,230)	44,066	(46,164)	-	(46,164)	15,286
B042	HOUSING AUTH OF MAYFIELD	(69,293)	(13,060)	(82,353)	-	(82,353)	11,739
B043	GRAYSON CO CONSERV DIST	(3,294)	(516)	(3,810)	-	(3,810)	558
B045	CITY OF BELLEFONTE	-	(680)	(680)	-	(680)	-
B048	CITY OF HARLAN	(126,596)	3,866	(122,730)	-	(122,730)	21,447
B051	HENDERSON CITY/CO PLANNIN	(39,434)	(6,718)	(46,152)	-	(46,152)	6,681
B052	HENRY CO WATER DIST #2	(112,064)	(9,501)	(121,565)	-	(121,565)	18,986
B054	CITY OF NORTONVILLE	(22,091)	5,803	(16,288)	-	(16,288)	3,742
B058	JOHNSON CO FISCAL COURT	(201,354)	(40,257)	(241,611)	-	(241,611)	34,113
B061	KNOX CO UTILITIES COMM	(39,987)	(8,047)	(48,034)	-	(48,034)	6,774
B072	LAKE BARKLEY TOUR COMM	(4,161)	(1,485)	(5,646)	-	(5,646)	705
B078	MARION CO WATER DISTRICT	(64,461)	18,555	(45,906)	-	(45,906)	10,921
B084	N MERCER WATER DISTRICT	(72,405)	6,347	(66,058)	-	(66,058)	12,267
B087	MONTGOMERY CO FIRE DIST	(244,396)	(100,734)	(345,130)	-	(345,130)	41,405
B097	KY RIVER REGIONAL JAIL	(139,506)	36,972	(102,534)	-	(102,534)	23,635
B098	PIKE CO SENIOR CITIZEN PR	(18,419)	(11,830)	(30,249)	-	(30,249)	3,120
B100	CITY OF SCIENCE HILL	(10,088)	(6,782)	(16,870)	-	(16,870)	1,709
B104	RUSSELL CO AMBULANCE SER	(99,633)	27,013	(72,620)	-	(72,620)	16,880



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
B106	NORTH SHELBY WATER CO	(73,642)	6,305	(67,337)	-	(67,337)	12,476
B109	CAMPBELL/TAYLOR CO I D A	(10,634)	(723)	(11,357)	-	(11,357)	1,802
B113	UNION CO ECONOMIC DEVELOP	(11,227)	615	(10,612)	-	(10,612)	1,902
B115	Springfield Washington County 911 dispatch	(37,687)	39,685	1,998	-	1,998	6,385
B116	MONTICELLO/WAYNE TELE BOA	(34,191)	9,524	(24,667)	-	(24,667)	5,793
B118	WHITLEY CO CONSERV DIST	(3,554)	(7,220)	(10,774)	-	(10,774)	602
B124	HOPKINS-CHRIST CO PLANNIN	(107,540)	(26,089)	(133,629)	-	(133,629)	18,219
B156	LOU POLICE RETIRE FUND	(13,392)	(1,039)	(14,431)	-	(14,431)	2,269
B179	HOUSING AUTH OF BENTON	(25,233)	(963)	(26,196)	-	(26,196)	4,275
B230	RIVERPARK CTR OWENSBORO	(11,979)	(27,814)	(39,793)	-	(39,793)	2,029
B256	BUECHEL FIRE PROTECT DIST	-	(9,261)	(9,261)	-	(9,261)	-
B259	CITY OF LUDLOW	(46,231)	18,344	(27,887)	-	(27,887)	7,832
B356	CITY OF DOUGLASS HILLS	(25,833)	11,978	(13,855)	-	(13,855)	4,377
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(131,758)	82,416	(49,342)	-	(49,342)	22,322
B656	LOUISVILLE AIRPORT AUTHOR	(985,428)	(75,818)	(1,061,246)	-	(1,061,246)	166,947
B756	LEGAL AID SOCIETY INC	(332,923)	43,728	(289,195)	-	(289,195)	56,402
B856	JEFF CO SOIL/CONSER DIST	(1,716)	2,695	979	-	979	291
B956	LAKE DREAMLAND FIRE DIST	-	(8,918)	(8,918)	-	(8,918)	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(18,483)	6,038	(12,445)	-	(12,445)	3,131
C045	GREENUP COUNTY PUBLIC LIBRARY	(69,687)	77,509	7,822	-	7,822	11,806
C079	JONATHAN CREEK WATER DIST	(39,909)	4,036	(35,873)	-	(35,873)	6,761
C087	CITY OF JEFFERSONVILLE	(27,134)	(4,970)	(32,104)	-	(32,104)	4,597
C105	CITY OF SADIEVILLE	(4,575)	(12)	(4,587)	-	(4,587)	775
C106	CITY OF SIMPSONVILLE	(49,232)	(10,360)	(59,592)	-	(59,592)	8,341
C118	HOUSING AUTH OF CORBIN	(25,600)	(5,882)	(31,482)	-	(31,482)	4,337
C230	HOUSING AUTH OF OWENSBORO	(163,127)	11,674	(151,453)	-	(151,453)	27,636
C256	LOUISVILLE/JEFF CO METRO	(18,989,249)	(539,444)	(19,528,693)	-	(19,528,693)	3,217,083
D017	CALDWELL CO WATER DISTRIC	(41,234)	16,422	(24,812)	-	(24,812)	6,986
D025	WINCHESTER-CLARK COUNTY TOURISM	(5,887)	(4,217)	(10,104)	-	(10,104)	997
D052	CITY OF PLEASUREVILLE	(4,053)	1,195	(2,858)	-	(2,858)	687
D054	CITY OF HANSON	(40,860)	41,967	1,107	-	1,107	6,922
D071	CITY OF LEWISBURG	(23,446)	(5,552)	(28,998)	-	(28,998)	3,972
D079	NORTH MARSHALL WATER DIST	(79,414)	7,686	(71,728)	-	(71,728)	13,454
D084	GTR H/MERCER PL&ZONING CO	(6,001)	(1,545)	(7,546)	-	(7,546)	1,017
D098	CITY OF COAL RUN VILLAGE	(22,107)	7,590	(14,517)	-	(14,517)	3,745
D113	UNION CO WATER DISTRICT	(33,355)	(211)	(33,566)	-	(33,566)	5,651
D118	WHITLEY CO WATER DIST	(24,589)	(246)	(24,835)	-	(24,835)	4,166
D135	WESTERN FLEMING WATER DIS	(35,520)	6,476	(29,044)	-	(29,044)	6,018
G015	ZONETON FIRE PROT DIST	(9,329)	7,636	(1,693)	-	(1,693)	1,581
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	(30,971)	24,270	(6,701)	-	(6,701)	5,247
G090	NELSON CO. DISPATCH	-	(61,725)	(61,725)	-	(61,725)	-
GS06	SHELBY CO SUB FIRE DIST	(8,840)	834	(8,006)	-	(8,006)	1,498
J001	ADAIR CO BD OF EDUCATION	(430,456)	(18,457)	(448,913)	-	(448,913)	72,926
J002	CITY OF SCOTTSVILLE	(254,487)	43,673	(210,814)	-	(210,814)	43,114
J003	CITY OF LAWRENCEBURG	(263,361)	(26,844)	(290,205)	-	(290,205)	44,618
J004	BALLARD CO BD OF ED	(177,507)	(48,640)	(226,147)	-	(226,147)	30,072
J005	GLASGOW BD OF EDUCATION	(320,887)	(41,338)	(362,225)	-	(362,225)	54,363
J006	BATH CO BD OF EDUC	(319,352)	(51,890)	(371,242)	-	(371,242)	54,103
J007	CITY OF MIDDLESBORO	(124,351)	(17,962)	(142,313)	-	(142,313)	21,067
J008	BOONE CO WATER DISTRICT	(181,195)	(11,559)	(192,754)	-	(192,754)	30,697
J009	BOURBON CO BD OF EDUCATIO	(567,878)	(21,977)	(589,855)	-	(589,855)	96,208
J010	FAIRVIEW BD OF EDUCATION	(110,288)	7,915	(102,373)	-	(102,373)	18,684
J011	DANVILLE CITY BD OF ED	(325,435)	(29,173)	(354,608)	-	(354,608)	55,134
J012	BRACKEN CO BD OF EDUC	(192,531)	9,094	(183,437)	-	(183,437)	32,618
J013	BREATHITT CO BD OF ED	(332,414)	(5,100)	(337,514)	-	(337,514)	56,316
J014	BRECKINRIDGE CO BD OF ED	(493,097)	(28,353)	(521,450)	-	(521,450)	83,538
J015	BULLITT CO BD OF ED	(2,094,326)	(220,680)	(2,315,006)	-	(2,315,006)	354,812
J016	BUTLER CO BD OF ED	(308,951)	(34,208)	(343,159)	-	(343,159)	52,341
J017	CALDWELL CO BD EDUCATION	(328,439)	(43,423)	(371,862)	-	(371,862)	55,643
J018	CALLOWAY CO BD OF EDUC	(440,766)	14,223	(426,543)	-	(426,543)	74,673
J019	SANITATION DISTRICT NO 1	(1,499,516)	(368,650)	(1,868,166)	-	(1,868,166)	254,042
J021	CARROLL CO BD OF ED	(519,698)	(70,529)	(590,227)	-	(590,227)	88,045
J022	CARTER CO BD OF ED	(711,170)	(100,270)	(811,440)	-	(811,440)	120,484
J023	CASEY CO BD OF ED	(445,959)	(36,579)	(482,538)	-	(482,538)	75,553
J024	CITY OF HOPKINSVILLE	(901,826)	345,448	(556,378)	-	(556,378)	152,784
J025	CLARK CO BD OF ED	(1,077,806)	137,115	(940,691)	-	(940,691)	182,598



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
J026	CLAY CO BD OF ED	(577,767)	(43,609)	(621,376)	-	(621,376)	97,883
J027	CLINTON CO BD OF ED	(275,198)	(61,286)	(336,484)	-	(336,484)	46,623
J028	CRITTENDEN CO BD OF ED	(226,927)	(20,460)	(247,387)	-	(247,387)	38,445
J029	CUMBERLAND CO BD OF ED	(226,927)	55,442	(171,485)	-	(171,485)	38,445
J030	DAVISS CO LIBRARY DIST	(210,882)	(18,411)	(229,293)	-	(229,293)	35,727
J031	EDMONSON CO BD OF EDUC	(310,205)	(32,429)	(342,634)	-	(342,634)	52,554
J032	ELLIOTT CO BD OF ED	(153,420)	1,124	(152,296)	-	(152,296)	25,992
J033	ESTILL CO CONSERVATION DI	(9,538)	7,016	(2,522)	-	(2,522)	1,616
J034	GREATER LEX CONV&VISITOR	(253,445)	48,211	(205,234)	-	(205,234)	42,938
J035	FLEMING CO BD OF ED	(297,171)	(85,450)	(382,621)	-	(382,621)	50,346
J037	CITY OF FRANKFORT	(881,115)	(107,034)	(988,149)	-	(988,149)	149,275
J038	FULTON COUNTY BD OF EDUC	(99,023)	21,525	(77,498)	-	(77,498)	16,776
J039	GALLATIN CO BD OF EDUC	(349,673)	1,840	(347,833)	-	(347,833)	59,240
J040	CITY OF LANCASTER	(135,730)	24,645	(111,085)	-	(111,085)	22,995
J041	WILLIAMSTOWN INDEPDNT SC	(185,602)	(15,056)	(200,658)	-	(200,658)	31,444
J042	GRAVES CO LIBRARY	(31,231)	2,193	(29,038)	-	(29,038)	5,291
J043	GRAYSON CO BD OF ED	(736,396)	(39,257)	(775,653)	-	(775,653)	124,757
J044	GREEN CO BD OF EDUCATION	(313,961)	(22,733)	(336,694)	-	(336,694)	53,190
J045	RUSSELL INDPT BD OF ED	(326,301)	(17,678)	(343,979)	-	(343,979)	55,281
J046	HANCOCK CO BD EDUCATION	(350,064)	(10,949)	(361,013)	-	(361,013)	59,306
J047	HARDIN CO SOIL CN DIST	(4,960)	1,710	(3,250)	-	(3,250)	840
J048	HARLAN CO BD OF EDUCATION	(770,233)	21,755	(748,478)	-	(748,478)	130,490
J049	HARRISON CO BD OF ED	(464,640)	(68,811)	(533,451)	-	(533,451)	78,718
J050	HART CO BD OF ED	(418,534)	(17,713)	(436,247)	-	(436,247)	70,906
J051	HENDERSON PUBLIC LIBRARY	(150,163)	3,603	(146,560)	-	(146,560)	25,440
J052	EMINENCE INDEP BD OF EDUC	(155,740)	(23,410)	(179,150)	-	(179,150)	26,385
J053	HICKMAN CO BD OF ED	(117,486)	(14,645)	(132,131)	-	(132,131)	19,904
J054	HOPKINS CO BD OF ED	(1,186,101)	(102,457)	(1,288,558)	-	(1,288,558)	200,944
J055	JACKSON CO BD OF ED	(402,270)	(3,455)	(405,725)	-	(405,725)	68,151
J056	JEFF CO METRO SEWER DIST	(6,627,371)	239,520	(6,387,851)	-	(6,387,851)	1,122,783
J057	JESSAMINE CO BD OF ED	(1,675,016)	142,384	(1,532,632)	-	(1,532,632)	283,775
J058	PAINTSVILLE GAS/WATER SYS	(229,857)	950	(228,907)	-	(228,907)	38,942
J059	KENTON COUNTY AIRPORT BD	(3,180,881)	426,482	(2,754,399)	-	(2,754,399)	538,892
J060	KNOTT CO BD OF EDUCATION	(377,583)	(141,570)	(519,153)	-	(519,153)	63,969
J061	KNOX CO BD OF EDUCATION	(745,756)	(155,728)	(901,484)	-	(901,484)	126,343
J062	LARUE CO PUBLIC LIBRARY	(20,253)	(592)	(20,845)	-	(20,845)	3,431
J063	CITY OF LONDON	(308,732)	(85,827)	(394,559)	-	(394,559)	52,304
J064	LAWRENCE CO BD OF ED	(406,518)	(98,432)	(504,950)	-	(504,950)	68,871
J065	LEE CO BD OF ED	(152,274)	(12,186)	(164,460)	-	(164,460)	25,798
J066	LESLIE CO BD OF ED	(331,942)	12,513	(319,429)	-	(319,429)	56,236
J067	CITY OF WHITESBURG	(114,128)	(23,536)	(137,664)	-	(137,664)	19,335
J068	ELEC PLT BD OF VANCEBURG	(103,099)	(25,517)	(128,616)	-	(128,616)	17,467
J069	LINCOLN CO BD OF EDUC	(701,979)	(25,045)	(727,024)	-	(727,024)	118,927
J070	LIVINGSTON CO BD OF ED	(227,973)	(88,454)	(316,427)	-	(316,427)	38,622
J071	LOGAN CO BD OF EDUCATION	(515,474)	(3,062)	(518,536)	-	(518,536)	87,330
J072	LYON CO. PUBLIC LIBRARY	(17,114)	853	(16,261)	-	(16,261)	2,899
J073	PADUCAH WATER WORKS	(390,810)	(39,434)	(430,244)	-	(430,244)	66,209
J074	MCCREARY CO BD OF EDUCATN	(484,691)	(70,197)	(554,888)	-	(554,888)	82,114
J075	MCLEAN CO BD OF ED	(233,620)	(17,519)	(251,139)	-	(251,139)	39,579
J076	MADISON CO BD OF ED	(1,870,420)	25,069	(1,845,351)	-	(1,845,351)	316,879
J077	MAGOFFIN CO BD OF ED	(349,016)	(99,629)	(448,645)	-	(448,645)	59,129
J078	MARION CO BD OF EDUCATION	(432,378)	(34,395)	(466,773)	-	(466,773)	73,252
J079	MARSHALL COUNTY BD OF ED	(673,934)	(88,963)	(762,897)	-	(762,897)	114,175
J080	MARTIN CO BD OF ED	(334,872)	(85,337)	(420,209)	-	(420,209)	56,733
J081	MASON CO BD OF ED	(441,323)	(14,144)	(455,467)	-	(455,467)	74,767
J082	MEADE CO PUBLIC LIBRARY	(55,152)	16,404	(38,748)	-	(38,748)	9,344
J083	MENIFEE CO BD OF ED	(167,534)	(25,600)	(193,134)	-	(193,134)	28,383
J084	CITY OF HARRODSBURG	(190,973)	(152,718)	(343,691)	-	(343,691)	32,354
J085	METCALFE CO BD OF ED	(267,612)	(64,985)	(332,597)	-	(332,597)	45,338
J086	MONROE CO BOARD OF ED	(456,451)	9,386	(447,065)	-	(447,065)	77,330
J087	MT STERLING WATER WORKS	(215,970)	19,523	(196,447)	-	(196,447)	36,589
J088	MORGAN CO BD OF EDUCATION	(330,040)	(57,645)	(387,685)	-	(387,685)	55,914
J089	MUHLENBERG CO LIB BD DIST	(51,619)	(6,211)	(57,830)	-	(57,830)	8,745
J090	CITY OF BARDSTOWN	(705,516)	174,659	(530,857)	-	(530,857)	119,526
J091	NICHOLAS CO BD OF ED	(165,049)	(6,095)	(171,144)	-	(171,144)	27,962
J092	OHIO CO BD OF ED	(600,994)	(144,043)	(745,037)	-	(745,037)	101,818



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
J093	OLDHAM COUNTY BD OF ED	(2,189,138)	(151,489)	(2,340,627)	-	(2,340,627)	370,875
J094	OWEN CO BD OF ED	(349,609)	7,813	(341,796)	-	(341,796)	59,229
J095	OWSLEY CO BD OF EDUCATION	(208,987)	(6,015)	(215,002)	-	(215,002)	35,406
J096	PENDLETON CO BD OF ED	(422,388)	11,033	(411,355)	-	(411,355)	71,559
J097	HAZARD CITY SCHOOLS	(182,490)	39,989	(142,501)	-	(142,501)	30,917
J098	PIKE CO BD OF EDUCATION	(1,654,585)	(113,357)	(1,767,942)	-	(1,767,942)	280,313
J099	POWELL CO BD OF EDUCATION	(346,103)	(132,815)	(478,918)	-	(478,918)	58,635
J100	CITY OF SOMERSET	(771,572)	(51,042)	(822,614)	-	(822,614)	130,717
J101	ROBERTSON CO BD OF ED	(88,548)	(2,778)	(91,326)	-	(91,326)	15,001
J102	ROCKCASTLE CO BD OF ED	(490,477)	(19,836)	(510,313)	-	(510,313)	83,095
J103	ROWAN CO BD OF ED	(580,478)	(115,812)	(696,290)	-	(696,290)	98,342
J104	RUSSELL CO BD OF ED	(536,549)	3,156	(533,393)	-	(533,393)	90,900
J105	SCOTT CO BOARD OF ED	(1,862,409)	94,851	(1,767,558)	-	(1,767,558)	315,522
J106	SHELBY CO LIBRARY	(47,431)	349	(47,082)	-	(47,082)	8,036
J107	SIMPSON CO BD OF ED	(524,685)	(47,809)	(572,494)	-	(572,494)	88,890
J108	SPENCER CO BD OF EDUC	(662,434)	88,120	(574,314)	-	(574,314)	112,227
J109	TAYLOR CO BD OF ED	(627,208)	94,175	(533,033)	-	(533,033)	106,259
J110	TODD CO BD OF ED	(407,334)	10,982	(396,352)	-	(396,352)	69,009
J111	TRIGG CO BD OF ED	(313,698)	(69,573)	(383,271)	-	(383,271)	53,146
J112	TRIMBLE CO BD OF ED	(225,171)	11,266	(213,905)	-	(213,905)	38,148
J113	CITY OF MORGANFIELD	(221,307)	(88,312)	(309,619)	-	(309,619)	37,493
J115	SPRINGFIELD WATER & SEWER	(116,431)	22,081	(94,350)	-	(94,350)	19,725
J117	CITY OF SEBREE	(38,716)	6,673	(32,043)	-	(32,043)	6,559
J118	CITY OF CORBIN	(238,870)	11,125	(227,745)	-	(227,745)	40,468
J119	WOLFE CO BD OF EDUCATION	(220,609)	(1,471)	(222,080)	-	(222,080)	37,375
J120	WOODFORD CO BD OF ED	(908,691)	73,410	(835,281)	-	(835,281)	153,947
J124	PENNYRILE NAR TASK FORCE	(3,348)	(1,060)	(4,408)	-	(4,408)	567
J134	LEX-FAY CO HUM RIGHTS COM	(22,913)	(2,807)	(25,720)	-	(25,720)	3,882
J135	FLEMING CO EMS	(73,629)	15,556	(58,073)	-	(58,073)	12,474
J154	CITY OF EARLINGTON	(21,551)	(15,040)	(36,591)	-	(36,591)	3,651
J156	CITY OF JEFFERSONTOWN	(476,370)	29,157	(447,213)	-	(447,213)	80,705
J178	LEBANON HOUSING AUTHORITY	(31,339)	(10,129)	(41,468)	-	(41,468)	5,309
J179	MARSHALL CO TOURIST COMM	(8,355)	(2,888)	(11,243)	-	(11,243)	1,415
J190	CITY OF BLOOMFIELD	(36,686)	(6,142)	(42,828)	-	(42,828)	6,215
J200	SOMERSET-PULASKI CONV & V	(18,348)	1,529	(16,819)	-	(16,819)	3,108
J203	FRONTIER HOUSING INC	(17,981)	(21,604)	(39,585)	-	(39,585)	3,046
J205	GEORGETOWN-SCOTT CO P COM	(63,413)	(8,514)	(71,927)	-	(71,927)	10,743
J210	BOYD CO AMBULANCE SERVICE	(12,391)	4,795	(7,596)	-	(7,596)	2,099
J214	COMM ACTION SOUTHERN KY	(479,995)	(257,182)	(737,177)	-	(737,177)	81,319
J217	CITY OF PROVIDENCE	(189,196)	(2,906)	(192,102)	-	(192,102)	32,053
J219	CAMPBELL CO PUBLIC LIBRAR	(216,223)	(38,345)	(254,568)	-	(254,568)	36,632
J224	HOUSING AUTH OF HOPKINSVL	(60,854)	(51,438)	(112,292)	-	(112,292)	10,310
J234	LFUC HOUSING AUTHORITY	(410,436)	(42,643)	(453,079)	-	(453,079)	69,534
J256	CITY OF ST MATTHEWS	(173,545)	(25,345)	(198,890)	-	(198,890)	29,401
J259	CITY OF PARK HILLS	(15,229)	(274)	(15,503)	-	(15,503)	2,580
J305	SCOTT CO SOIL CONSER DIST	-	(2,334)	(2,334)	-	(2,334)	-
J310	CANNONSBURG WATER DIST	(59,367)	5,431	(53,936)	-	(53,936)	10,058
J314	BOWL GRN WARREN AIRPRT BD	(28,301)	(1,621)	(29,922)	-	(29,922)	4,795
J317	PROVIDENCE MUN HOUSING AU	(20,948)	1,486	(19,462)	-	(19,462)	3,549
J319	CITY OF ALEXANDRIA	(78,784)	(20,818)	(99,602)	-	(99,602)	13,347
J324	CITY OF OAK GROVE	(187,885)	79,915	(107,970)	-	(107,970)	31,831
J334	CENTRAL KY ED COOPERATIVE	(11,591)	3,022	(8,569)	-	(8,569)	1,964
J356	CITY OF WEST BUECHEL	(14,757)	(14,149)	(28,906)	-	(28,906)	2,500
J359	CITY OF FORT WRIGHT	(51,221)	4,907	(46,314)	-	(46,314)	8,678
J405	GEORGETOWN HOUSING AUTHOR	(50,092)	(6,640)	(56,732)	-	(56,732)	8,486
J414	WARREN CO PLANNING COMM	(96,360)	(957)	(97,317)	-	(97,317)	16,325
J417	WEBSTER CO CONSER DIST	(10,172)	(291)	(10,463)	-	(10,463)	1,723
J419	CITY OF COLD SPRING	(45,193)	8,959	(36,234)	-	(36,234)	7,656
J424	CITY OF CROFTON	(1,494)	(4,684)	(6,178)	-	(6,178)	253
J434	KY LEAGUE OF CITIES	(834,034)	48,502	(785,532)	-	(785,532)	141,299
J456	CITY OF SHIVELY	(86,579)	(19,969)	(106,548)	-	(106,548)	14,668
J459	N KY AREA PLAN COMMISSION	(295,286)	(107,526)	(402,812)	-	(402,812)	50,026
J510	CITY OF CATLETTSBURG	(40,708)	(2,426)	(43,134)	-	(43,134)	6,897
J514	BARREN RIVER AREA DEV	(256,975)	75,831	(181,144)	-	(181,144)	43,536
J519	NORTHERN KY COOP ED SER	(183,781)	6,019	(177,762)	-	(177,762)	31,135
J524	HOPKINSVILLE S W AUTHORI	(304,777)	(40,031)	(344,808)	-	(344,808)	51,634



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
J534	BLUEGRASS AREA DEV DISRIC	(331,932)	(60,318)	(392,250)	-	(392,250)	56,235
J556	LOUISVILLE CONV BUREAU	(660,822)	41,578	(619,244)	-	(619,244)	111,954
J559	CITY OF CRESCENT SPRINGS	(24,764)	(11,627)	(36,391)	-	(36,391)	4,195
J610	BOYD CO CONSERVATION DIST	(5,219)	(167)	(5,386)	-	(5,386)	884
J614	BOWL GRN CONV & VISIT BUR	(45,924)	(684)	(46,608)	-	(46,608)	7,780
J619	CITY OF FORT THOMAS	(239,291)	1,818	(237,473)	-	(237,473)	40,540
J656	OHIO VALLEY ED COOP	(707,252)	405,123	(302,129)	-	(302,129)	119,820
J710	BIG SANDY WATER DISTRICT	(39,124)	(3,227)	(42,351)	-	(42,351)	6,628
J714	BOWLING GR/WARREN COMM ED	(47,546)	(6,285)	(53,831)	-	(53,831)	8,055
J719	CITY OF SOUTHGATE	(30,695)	(4,094)	(34,789)	-	(34,789)	5,200
J756	CITY OF PROSPECT	(33,136)	(15,129)	(48,265)	-	(48,265)	5,614
J759	N KY COMMUNITY ACT COMM	(460,891)	(16,491)	(477,382)	-	(477,382)	78,082
J810	HOUSING AUTH OF ASHLAND	(71,879)	(10,497)	(82,376)	-	(82,376)	12,177
J814	HOUSING AUTH BOWLING GRN	(157,062)	(62,234)	(219,296)	-	(219,296)	26,609
J819	CITY OF BELLEVUE	(79,701)	(9,579)	(89,280)	-	(89,280)	13,503
J834	KY LEGAL SERVICE PROGRAMS	(107,867)	56,219	(51,648)	-	(51,648)	18,274
J856	LOUISVILLE WATER COMPANY	(3,981,479)	(406,054)	(4,387,533)	-	(4,387,533)	674,526
J859	CITY OF VILLA HILLS	(54,387)	11,510	(42,877)	-	(42,877)	9,214
J910	SANITATION DISTRICT #4	(78,285)	23,202	(55,083)	-	(55,083)	13,263
J914	BOWLING GRN HUM RIGHT COM	(8,557)	(1,487)	(10,044)	-	(10,044)	1,450
J919	CITY OF DAYTON	(64,242)	10,816	(53,426)	-	(53,426)	10,884
J956	OKOLONA FIRE DISTRICT	(46,005)	41,684	(4,321)	-	(4,321)	7,794
J959	CITY OF INDEPENDENCE	(126,023)	16,409	(109,614)	-	(109,614)	21,350
K001	CITY OF COLUMBIA	(92,880)	801	(92,079)	-	(92,079)	15,735
K002	ALLEN CO BD OF ED	(446,235)	(111,692)	(557,927)	-	(557,927)	75,599
K003	ANDERSON CO BD OF ED	(537,638)	(73,350)	(610,988)	-	(610,988)	91,085
K004	CITY OF WICKLIFFE	(31,302)	(1,972)	(33,274)	-	(33,274)	5,303
K005	BARREN CO BD OF EDUCATION	(1,027,508)	124,668	(902,840)	-	(902,840)	174,076
K006	CITY OF OWINGSVILLE	(49,454)	(14,680)	(64,134)	-	(64,134)	8,378
K007	BELL CO BD OF ED	(510,352)	6,627	(503,725)	-	(503,725)	86,462
K009	PARIS BD OF EDUCATION	(111,505)	(26,451)	(137,956)	-	(137,956)	18,891
K010	CITY OF ASHLAND	(1,269,170)	238,003	(1,031,167)	-	(1,031,167)	215,018
K011	CITY OF DANVILLE	(613,819)	204,587	(409,232)	-	(409,232)	103,991
K012	AUGUSTA BD OF ED	(43,857)	8,567	(35,290)	-	(35,290)	7,430
K013	JACKSON CITY SCHOOLS	(61,120)	(6,367)	(67,487)	-	(67,487)	10,355
K014	CLOVERPORT INDEPENDENT SC	(57,816)	(1,133)	(58,949)	-	(58,949)	9,795
K015	BULLITT CO PUBLIC LIBRARY	(274,500)	36,218	(238,282)	-	(238,282)	46,505
K016	CITY OF MORGANTOWN	(119,182)	19,300	(99,882)	-	(99,882)	20,191
K017	GEORGE COON PUBLIC LIBRAR	(19,498)	(264)	(19,762)	-	(19,762)	3,303
K018	CITY OF MURRAY	(505,180)	(61,252)	(566,432)	-	(566,432)	85,586
K019	CITY OF NEWPORT	(367,846)	70,563	(297,283)	-	(297,283)	62,319
K020	CARLISLE CO BD OF ED	(101,579)	(14,239)	(115,818)	-	(115,818)	17,209
K021	CARROLL CO PUBLIC LIBRARY	(39,916)	(17,217)	(57,133)	-	(57,133)	6,762
K022	CARTER CO EMER AMBUL DIST	(169,503)	4,290	(165,213)	-	(165,213)	28,716
K023	CASEY CO AMBULANCE SERV	(75,048)	2,685	(72,363)	-	(72,363)	12,714
K025	CLARK CO LIBRARY BD	(81,225)	(38,433)	(119,658)	-	(119,658)	13,761
K026	CITY OF MANCHESTER	(115,527)	(1,610)	(117,137)	-	(117,137)	19,572
K027	CLINTON CO PUBLIC LIBRARY	(8,126)	(2,398)	(10,524)	-	(10,524)	1,377
K028	CITY OF MARION	(92,863)	(24,217)	(117,080)	-	(117,080)	15,733
K029	CITY OF BURKESVILLE	(70,439)	(15,064)	(85,503)	-	(85,503)	11,933
K030	OWENSBORO BD OF ED	(1,068,723)	(15,236)	(1,083,959)	-	(1,083,959)	181,059
K032	ELLIOTT CO AMB SERVICE	(37,725)	32,718	(5,007)	-	(5,007)	6,391
K033	ESTILL CO BD OF EDUCATION	(368,449)	(97,169)	(465,618)	-	(465,618)	62,421
K034	LEX/FAYETTE URBAN CO GOVT	(10,548,438)	(28,812)	(10,577,250)	-	(10,577,250)	1,787,074
K035	LICKING VALLEY COM ACTION	(237,369)	20,209	(217,160)	-	(217,160)	40,214
K036	FLOYD CO SCHOOLS	(1,086,764)	(139,483)	(1,226,247)	-	(1,226,247)	184,115
K038	FULTON CITY SCHOOLS	(71,784)	17,041	(54,743)	-	(54,743)	12,161
K039	GALLATIN CO PUBLIC LIB	(23,149)	467	(22,682)	-	(22,682)	3,922
K040	GARRARD CO BD OF ED	(428,919)	(2,245)	(431,164)	-	(431,164)	72,666
K041	CITY OF WILLIAMSTOWN	(243,087)	2,418	(240,669)	-	(240,669)	41,183
K042	GRAVES CO BD OF ED	(648,058)	(117,562)	(765,620)	-	(765,620)	109,791
K043	CITY OF LEITCHFIELD	(213,070)	9,786	(203,284)	-	(203,284)	36,098
K044	CITY OF GREENSBURG	(121,003)	18,402	(102,601)	-	(102,601)	20,500
K045	GREENUP CO BD OF ED	(517,234)	(60,247)	(577,481)	-	(577,481)	87,628
K046	CITY OF HAWESVILLE	(56,477)	9,976	(46,501)	-	(46,501)	9,568
K047	HARDIN CO BD OF ED	(3,040,128)	157,862	(2,882,266)	-	(2,882,266)	515,046



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
K048	HARLAN INDEPENDENT SCHOOL	(114,131)	32,173	(81,958)	-	(81,958)	19,336
K049	CITY OF CYNTHIANA	(217,086)	20,167	(196,919)	-	(196,919)	36,778
K050	CAVERNA INDEPENDENT SCH	(146,037)	19,899	(126,138)	-	(126,138)	24,741
K051	Henderson City-County Airport Board	(6,234)	4,740	(1,494)	-	(1,494)	1,056
K052	HENRY CO BD OF EDUCATION	(377,040)	(3,341)	(380,381)	-	(380,381)	63,877
K055	JACKSON CO CONSERV DIST	-	(98)	(98)	-	(98)	-
K057	JESSAMINE CO PUBLIC LIBRA	(212,467)	10,407	(202,060)	-	(202,060)	35,995
K058	JOHNSON CO BD OF ED	(534,945)	(67,131)	(602,076)	-	(602,076)	90,628
K060	LKLP COMM ACTION COUNCIL	(1,113,787)	(142,840)	(1,256,627)	-	(1,256,627)	188,693
K061	BARBOURVILLE CITY SCHOOLS	(68,413)	(6,209)	(74,622)	-	(74,622)	11,590
K062	LARUE CO BD OF EDUCATION	(381,325)	(51,482)	(432,807)	-	(432,807)	64,603
K063	LONDON UTILITY COMM	(200,390)	9,291	(191,099)	-	(191,099)	33,949
K064	CITY OF LOUISA	(75,335)	(1,458)	(76,793)	-	(76,793)	12,763
K065	CITY OF BEATTVILLE	(83,332)	(16,066)	(99,398)	-	(99,398)	14,118
K066	LESLIE CO PUBLIC LIBRARY	(20,418)	(15,522)	(35,940)	-	(35,940)	3,459
K067	LETCHER CO BD OF ED	(510,305)	(128,311)	(638,616)	-	(638,616)	86,454
K068	LEWIS CO BD OF ED	(289,797)	(99,370)	(389,167)	-	(389,167)	49,096
K069	LINCOLN CO PUBLIC LIBRARY	(23,813)	(1,435)	(25,248)	-	(25,248)	4,034
K070	LIVINGSTON CO CONSERV DIS	(5,347)	(398)	(5,745)	-	(5,745)	906
K071	CITY OF RUSSELLVILLE	(270,046)	6,243	(263,803)	-	(263,803)	45,750
K072	LYON CO BD OF EDUCATION	(159,627)	(35,015)	(194,642)	-	(194,642)	27,043
K073	PADUCAH BOARD OF ED	(507,766)	(146,708)	(654,474)	-	(654,474)	86,024
K074	MCCREARY CO WATER DIST	(171,802)	32,234	(139,568)	-	(139,568)	29,106
K075	CITY OF CALHOUN	(25,418)	(2,726)	(28,144)	-	(28,144)	4,306
K077	MAGOFFIN CO LIBRARY	(5,206)	(1,376)	(6,582)	-	(6,582)	882
K078	CITY OF LEBANON	(229,480)	43,123	(186,357)	-	(186,357)	38,878
K079	CITY OF BENTON	(175,942)	(32,422)	(208,364)	-	(208,364)	29,807
K080	MARTIN COUNTY LIBRARY	(20,631)	(6,339)	(26,970)	-	(26,970)	3,495
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-
K082	CITY OF MULDRAGH	(23,854)	(13,585)	(37,439)	-	(37,439)	4,041
K083	CITY OF FRENCHBURG	(33,331)	(1,034)	(34,365)	-	(34,365)	5,647
K085	METCALFE HEALTH CARE CTN	(231,091)	(33,422)	(264,513)	-	(264,513)	39,151
K086	MONROE CO CONSERV DIST	(7,748)	680	(7,068)	-	(7,068)	1,313
K087	MONTGOMERY CO BD OF ED	(702,842)	(84,278)	(787,120)	-	(787,120)	119,073
K088	GATEWAY COMM SER ORGANIZ	(723,648)	126,120	(597,528)	-	(597,528)	122,598
K089	MUHLENBERG CO BD OF ED	(926,621)	(95,247)	(1,021,868)	-	(1,021,868)	156,984
K090	NELSON COUNTY BD OF ED	(922,450)	113,304	(809,146)	-	(809,146)	156,278
K091	CITY OF CARLISLE	(104,158)	27,680	(76,478)	-	(76,478)	17,646
K092	OHIO CO LIBRARY	(40,786)	(10,368)	(51,154)	-	(51,154)	6,910
K093	OLDHAM CO LIBRARY BD	(95,621)	(20,749)	(116,370)	-	(116,370)	16,200
K094	OWEN CO PUBLIC LIBRARY	(28,898)	1,485	(27,413)	-	(27,413)	4,896
K095	OWSLEY CO PUBLIC LIBRARY	(6,844)	521	(6,323)	-	(6,323)	1,160
K096	PENDLETON CO LIBRARY	(30,385)	(3,962)	(34,347)	-	(34,347)	5,148
K097	PERRY CO BD OF EDUCATION	(742,964)	(88,826)	(831,790)	-	(831,790)	125,870
K098	PIKEVILLE INDEPENDENT SCH	(132,264)	(30,474)	(162,738)	-	(162,738)	22,408
K099	CITY OF STANTON	(30,135)	(9,294)	(39,429)	-	(39,429)	5,105
K100	SOMERSET BD OF EDUCATION	(239,851)	(15,494)	(255,345)	-	(255,345)	40,635
K101	CITY OF MOUNT OLIVET	(2,411)	(216)	(2,627)	-	(2,627)	408
K102	ROCKCASTLE CONSERV DIST	(6,716)	3,191	(3,525)	-	(3,525)	1,138
K103	CITY OF MOREHEAD	(198,299)	(905)	(199,204)	-	(199,204)	33,595
K104	RUSSELL CO CONS DIST	(2,337)	(2,492)	(4,829)	-	(4,829)	396
K105	CITY OF GEORGETOWN	(548,111)	83,896	(464,215)	-	(464,215)	92,859
K106	CITY OF SHELBYVILLE	(210,767)	(17,663)	(228,430)	-	(228,430)	35,707
K107	FRANKLIN/SIMPSON PARKS BD	(14,356)	(7,007)	(21,363)	-	(21,363)	2,432
K108	CITY OF TAYLORSVILLE	(115,770)	15,477	(100,293)	-	(100,293)	19,613
K109	CAMPBELLSVLE MUN WTR&SEWR	(219,483)	(8,920)	(228,403)	-	(228,403)	37,184
K110	TODD COUNTY WATER DIST	(46,700)	1,292	(45,408)	-	(45,408)	7,912
K111	CITY OF CADIZ	(99,701)	(51,145)	(150,846)	-	(150,846)	16,891
K112	TRIMBLE CO LIBRARY	(29,471)	100	(29,371)	-	(29,371)	4,993
K113	UNION CO BD OF EDUCATION	(433,952)	(36,305)	(470,257)	-	(470,257)	73,518
K114	CITY OF BOWLING GREEN	(1,755,260)	212,392	(1,542,868)	-	(1,542,868)	297,369
K115	CITY OF SPRINGFIELD	(76,080)	(16,713)	(92,793)	-	(92,793)	12,889
K116	WAYNE CO BD OF ED	(626,102)	36,917	(589,185)	-	(589,185)	106,072
K117	WEBSTER CO PUBLIC LIBRARY	(22,954)	1,046	(21,908)	-	(21,908)	3,889
K118	WHITLEY CO BD OF ED	(807,081)	(22,748)	(829,829)	-	(829,829)	136,733
K119	WOLFE COUNTY LIBRARY	(6,956)	(2,457)	(9,413)	-	(9,413)	1,178



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
K120	CITY OF VERSAILLES	(303,439)	14,219	(289,220)	-	(289,220)	51,407
K137	KY MAGISTRATES/COMM ASSOC	(28,402)	3,046	(25,356)	-	(25,356)	4,812
K141	GRANT CO PLANNING COMM	(5,475)	(2,039)	(7,514)	-	(7,514)	928
K181	WESTERN LEWIS-RECTORVILLE	(28,038)	5,900	(22,138)	-	(22,138)	4,750
K200	CITY OF FERGUSON	-	(1,821)	(1,821)	-	(1,821)	-
K214	GREEN RIVER EDUC COOP	(37,188)	25,360	(11,828)	-	(11,828)	6,300
K219	NORTHERN KY WATER SER DIS	(1,206,603)	50,065	(1,156,538)	-	(1,156,538)	204,418
K237	KY CO JUDGE/EX ASSOC	(27,283)	731	(26,552)	-	(26,552)	4,622
K256	JEFFERSONTOWN FIRE DIST	(26,703)	13,237	(13,466)	-	(13,466)	4,524
K314	KY LEGAL AID	(270,080)	11,358	(258,722)	-	(258,722)	45,756
K315	MT WASHINGTON FIRE P DIST	(8,004)	(50)	(8,054)	-	(8,054)	1,356
K319	CITY OF SILVER GROVE	(17,822)	6,982	(10,840)	-	(10,840)	3,019
K337	KY COUNCIL OF ADD'S	(14,043)	13,468	(575)	-	(575)	2,379
K356	ST MATTHEWS FIRE DIST.	(9,117)	(1,378)	(10,495)	-	(10,495)	1,545
K414	CITY OF SMITHS GROVE	(2,134)	760	(1,374)	-	(1,374)	362
K419	ALEXANDRIA FIRE DISTRICT	-	(1,738)	(1,738)	-	(1,738)	-
K459	CITY OF LAKESIDE PARK	(9,761)	4,085	(5,676)	-	(5,676)	1,654
K519	CITY OF MELBOURNE	(4,275)	(413)	(4,688)	-	(4,688)	724
K559	CITY OF TAYLOR MILL	(55,564)	(15,085)	(70,649)	-	(70,649)	9,413
K614	WARREN CO PUBLIC LIBRARY	(158,508)	4,914	(153,594)	-	(153,594)	26,854
K619	CAMPBELL CO CONS DISPATCH	(201,732)	18,762	(182,970)	-	(182,970)	34,177
K659	CITY OF EDGEWOOD	(114,833)	2,814	(112,019)	-	(112,019)	19,454
K719	CENTRAL CAMPBELL CO FIRE	(4,781)	813	(3,968)	-	(3,968)	810
K759	LAKESIDE/CRESTVIEWHLS POL	(11,045)	2,744	(8,301)	-	(8,301)	1,871
K856	HIGHVIEW FIRE DISTRICT	-	(7,723)	(7,723)	-	(7,723)	-
K859	CITY OF FORT MITCHELL	(90,739)	13,411	(77,328)	-	(77,328)	15,373
K959	HOUSING AUTH OF COVINGTON	(196,077)	20,360	(175,717)	-	(175,717)	33,219
L002	ALLEN CO CONSERVATION DIS	(4,970)	1,801	(3,169)	-	(3,169)	842
L003	ANDERSON PUBLIC LIBRARY	(52,897)	17,078	(35,819)	-	(35,819)	8,962
L004	CITY OF BARLOW	(4,471)	(11,443)	(15,914)	-	(15,914)	757
L005	CITY OF GLASGOW	(450,979)	21,901	(429,078)	-	(429,078)	76,403
L006	BATH CO WATER DISTRICT	(39,859)	(12,039)	(51,898)	-	(51,898)	6,753
L007	BELL CO COURT CLERK	(31,184)	(1,054)	(32,238)	-	(32,238)	5,283
L008	BOONE CO BD OF ED	(3,627,453)	(494,914)	(4,122,367)	-	(4,122,367)	614,549
L009	CITY OF PARIS	(366,676)	(165,108)	(531,784)	-	(531,784)	62,121
L010	FIVCO AREA DEVELOPMT DIST	(112,590)	(36,112)	(148,702)	-	(148,702)	19,075
L011	DANVILLE BOYLE CO REC	-	(36,248)	(36,248)	-	(36,248)	-
L012	BRACKEN COUNTY PUB LIBRAR	(14,417)	(3,533)	(17,950)	-	(17,950)	2,442
L013	BREATHITT CO PUBLIC LIB	(28,679)	3,844	(24,835)	-	(24,835)	4,859
L014	BRECKINRIDGE CO CLERK OFF	(39,313)	(4,318)	(43,631)	-	(43,631)	6,660
L015	CITY OF MT WASHINGTON	(285,475)	(37,652)	(323,127)	-	(323,127)	48,364
L016	BUTLER CO AMBULANCE SVC	(76,724)	(7,041)	(83,765)	-	(83,765)	12,998
L018	MURRAY PUBLIC SCHOOLS	(570,390)	24,777	(545,613)	-	(545,613)	96,633
L021	CITY OF CARROLLTON	(189,186)	249	(188,937)	-	(188,937)	32,051
L022	NORTHEAST KY CAA	(385,837)	39,277	(346,560)	-	(346,560)	65,367
L023	CITY OF LIBERTY	(110,099)	(4,315)	(114,414)	-	(114,414)	18,653
L024	HOPKINSVLE CHRIST LIBRARY	(35,769)	(9,644)	(45,413)	-	(45,413)	6,060
L025	CITY OF WINCHESTER	(365,614)	76,557	(289,057)	-	(289,057)	61,941
L026	DANIEL BOONE COMM AGENCY	(474,974)	36,080	(438,894)	-	(438,894)	80,468
L027	CITY OF ALBANY	(140,237)	(6,715)	(146,952)	-	(146,952)	23,758
L028	CRITTENDEN/LIV CO WAT DIS	(52,239)	(12,477)	(64,716)	-	(64,716)	8,850
L029	CUMBERLAND CO SOIL & WAT	(3,972)	41	(3,931)	-	(3,931)	673
L031	EDMONSON CO AMBULANCE DIS	(55,331)	19,541	(35,790)	-	(35,790)	9,374
L032	SANDY HOOK WATER DISTRICT	(23,483)	(4,645)	(28,128)	-	(28,128)	3,978
L033	CITY OF IRVINE	(67,583)	5,734	(61,849)	-	(61,849)	11,450
L035	CITY OF FLEMINGSBURG	(83,025)	(10,808)	(93,833)	-	(93,833)	14,066
L036	FLOYD CO LIBRARY	(49,127)	(13,494)	(62,621)	-	(62,621)	8,323
L038	FULTON CO LIBRARY	(13,061)	(3,583)	(16,644)	-	(16,644)	2,213
L039	CITY OF WARSAW	(31,184)	615	(30,569)	-	(30,569)	5,283
L041	GRANT CO PUBLIC LIBRARY	(44,785)	(18,528)	(63,313)	-	(63,313)	7,587
L042	MAYFIELD CITY SCHOOLS	(412,560)	(30,678)	(443,238)	-	(443,238)	69,894
L043	LEITCHFIELD UTILITY COMM	(180,865)	(3,803)	(184,668)	-	(184,668)	30,641
L044	GREEN CO AMBULANCE SVC	(42,165)	14,602	(27,563)	-	(27,563)	7,143
L045	RACELAND BOARD OF EDUC	(131,933)	(21,431)	(153,364)	-	(153,364)	22,352
L046	HANCOCK CO PUBLIC LIBRARY	(32,472)	186	(32,286)	-	(32,286)	5,501
L047	WEST POINT INDEPENDENT SC	-	(25,470)	(25,470)	-	(25,470)	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
L049	CYNTHIANA/HARRISON LIBRAR	(25,031)	(4,802)	(29,833)	-	(29,833)	4,241
L050	CITY OF MUNFORDVILLE	(13,008)	(26,276)	(39,284)	-	(39,284)	2,204
L051	HENDERSON CO WATER DIST	(57,307)	(608)	(57,915)	-	(57,915)	9,709
L052	CITY OF EMINENCE	(38,035)	(9,185)	(47,220)	-	(47,220)	6,444
L054	DAWSON SPRINGS PUBLIC SCH	(124,148)	10,656	(113,492)	-	(113,492)	21,033
L057	CITY OF NICHOLASVILLE	(867,170)	166,405	(700,765)	-	(700,765)	146,912
L058	PAINTSVILLE BD OF ED	(106,474)	157	(106,317)	-	(106,317)	18,038
L060	KNOTT CO SOIL CONV DIST	(4,204)	36	(4,168)	-	(4,168)	712
L061	CITY OF BARBOURVILLE	(95,871)	12,007	(83,864)	-	(83,864)	16,242
L062	CITY OF HODGENVILLE	(156,610)	31,957	(124,653)	-	(124,653)	26,532
L063	LAUREL CO PUBLIC LIB DIST	(113,497)	5,927	(107,570)	-	(107,570)	19,228
L064	LOUISA WATER & SEWER COMM	(62,651)	2,137	(60,514)	-	(60,514)	10,614
L065	LEE CO PUBLIC LIBRARY	(13,557)	3,835	(9,722)	-	(9,722)	2,297
L066	CITY OF HYDEN	(11,062)	(4,176)	(15,238)	-	(15,238)	1,874
L067	LETCHER COUNTY CONS DIST	(6,001)	2,050	(3,951)	-	(3,951)	1,017
L068	HOUSING AUTH OF VANCEBURG	(8,709)	(2,566)	(11,275)	-	(11,275)	1,475
L069	STANFORD WATER COMMISSION	(81,215)	5,245	(75,970)	-	(75,970)	13,759
L071	RUSSELLVILLE CITY SCHOOLS	(207,099)	(18,595)	(225,694)	-	(225,694)	35,086
L072	CITY OF EDDYVILLE	(58,241)	19,207	(39,034)	-	(39,034)	9,867
L073	CITY OF PADUCAH	(1,076,949)	(21,082)	(1,098,031)	-	(1,098,031)	182,452
L074	HOUSING AUTH MCREARY CO	(20,408)	(941)	(21,349)	-	(21,349)	3,457
L075	CITY OF LIVERMORE	(20,503)	(3,524)	(24,027)	-	(24,027)	3,473
L076	BEREA BD OF ED	(163,515)	(13,660)	(177,175)	-	(177,175)	27,702
L077	CITY OF SALYERSVILLE	(65,017)	(37,309)	(102,326)	-	(102,326)	11,015
L078	MARION FREE PUBLIC LIBRAR	(27,859)	(9,470)	(37,329)	-	(37,329)	4,720
L079	MARSHALL CO SOIL & WATER	(4,501)	347	(4,154)	-	(4,154)	763
L080	MARTIN CO CONSERV DIST	(1,531)	(1,740)	(3,271)	-	(3,271)	259
L082	MEADE CO BD OF ED	(785,760)	(42,855)	(828,615)	-	(828,615)	133,120
L083	MENIFEE CO PUBLIC LIBRARY	(8,719)	5,028	(3,691)	-	(3,691)	1,477
L084	BURGIN INDEPENDENT SCH	(50,847)	(33,887)	(84,734)	-	(84,734)	8,614
L085	METCALFE CO PUBLIC LIB	(16,605)	(3,850)	(20,455)	-	(20,455)	2,813
L086	CITY OF TOMPKINSVILLE	(113,022)	7,123	(105,899)	-	(105,899)	19,148
L087	MONTGOMERY CO SAN DIST #2	(11,999)	6,316	(5,683)	-	(5,683)	2,033
L088	MORGAN COUNTY LIBRARY	(16,527)	(2,414)	(18,941)	-	(18,941)	2,800
L090	CITY OF NEW HAVEN	(11,359)	(4,901)	(16,260)	-	(16,260)	1,924
L091	NICHOLAS COUNTY LIBRARY	(9,393)	(1,959)	(11,352)	-	(11,352)	1,591
L092	OHIO CO WATER DIST	(142,085)	12,798	(129,287)	-	(129,287)	24,071
L093	LAGRANGE UTILITY COMM	(85,662)	12,038	(73,624)	-	(73,624)	14,512
L096	PENDLETON COUNTY WATER	(39,296)	(13,771)	(53,067)	-	(53,067)	6,657
L099	POWELLS VALLEY WATER DIST	(28,345)	(5,326)	(33,671)	-	(33,671)	4,802
L100	SCIENCE HILL BD OF ED	(69,441)	(1,856)	(71,297)	-	(71,297)	11,764
L102	CITY OF MOUNT VERNON	(147,830)	(24,316)	(172,146)	-	(172,146)	25,045
L103	MOREHEAD UTILITY PLANT BD	(313,135)	54,794	(258,341)	-	(258,341)	53,050
L104	LAKE CUMBERLAND ADD	(275,454)	(117,423)	(392,877)	-	(392,877)	46,666
L105	GEORGETOWN/SCOTT CO PARKS	(100,338)	4,612	(95,726)	-	(95,726)	16,999
L106	TRIPLE S PLANNING & ZONIN	(20,553)	(604)	(21,157)	-	(21,157)	3,482
L107	CITY OF FRANKLIN	(280,674)	(17,260)	(297,934)	-	(297,934)	47,551
L108	SPENCER CO FIRE DIST	(15,674)	11,059	(4,615)	-	(4,615)	2,656
L109	CAMPBELLSVILLE CITY SCHOO	(210,359)	11,476	(198,883)	-	(198,883)	35,638
L110	CITY OF ELKTON	(86,228)	12,545	(73,683)	-	(73,683)	14,608
L111	HOUSING AUTH OF CADIZ	(15,371)	(547)	(15,918)	-	(15,918)	2,604
L112	CITY OF BEDFORD	(13,507)	3,234	(10,273)	-	(10,273)	2,288
L113	UNION CO PLANNING COMM	(7,131)	(12,577)	(19,708)	-	(19,708)	1,208
L114	WARREN COUNTY BD OF ED	(2,620,508)	44,437	(2,576,071)	-	(2,576,071)	443,956
L115	WASHINGTON CO SCHOOLS	(302,302)	16,917	(285,385)	-	(285,385)	51,215
L118	CORBIN BD OF ED	(392,361)	(24,685)	(417,046)	-	(417,046)	66,472
L119	CITY OF CAMPTON	(47,674)	(17,288)	(64,962)	-	(64,962)	8,077
L120	FALLING SPRINGS ARTS	(61,986)	(4,377)	(66,363)	-	(66,363)	10,501
L141	CORINTH WATER DISTRICT	(11,804)	1,049	(10,755)	-	(10,755)	2,000
L156	CITY OF LYNDON	(22,195)	(2,539)	(24,734)	-	(24,734)	3,760
L159	ELSMERE FIRE PROTECTION	(6,969)	97	(6,872)	-	(6,872)	1,181
L256	CITY OF HURSTBOURNE	(17,053)	(1,949)	(19,002)	-	(19,002)	2,889
L356	EASTWOOD FIRE PROT DIST	-	(66)	(66)	-	(66)	-
L456	HARRODS CREEK FIRE DIST	-	194	194	-	194	-
L656	FERN CREEK FIRE PROT DIST	(56,120)	51,712	(4,408)	-	(4,408)	9,508
L756	PLEASURE RIDGE PARK FIRE	(51,369)	16,322	(35,047)	-	(35,047)	8,703



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
L959	NORTHERN KY CONV CTR CORP	(170,096)	19,705	(150,391)	-	(150,391)	28,817
M001	COLUMBIA/ADAIR UTILITIES	(118,798)	(6,254)	(125,052)	-	(125,052)	20,126
M003	LAWBG-ANDERSON PLAN COMM	(2,154)	(24)	(2,178)	-	(2,178)	365
M005	GLASGOW WATER COMPANY	(295,212)	(29,910)	(325,122)	-	(325,122)	50,014
M006	GATEWAY AREA DEV DISTRICT	(183,299)	92,543	(90,756)	-	(90,756)	31,054
M007	MIDDLESBORO CITY SCHOOL	(198,974)	(5,813)	(204,787)	-	(204,787)	33,709
M008	WALTON/VERONA BD OF ED	(303,863)	2,855	(301,008)	-	(301,008)	51,479
M009	PARIS BOURBON CO LIBRARY	(47,833)	526	(47,307)	-	(47,307)	8,104
M010	BOYD CO BD OF ED	(646,480)	(87,290)	(733,770)	-	(733,770)	109,524
M011	BOYLE COUNTY BD OF EDUC	(391,824)	(12,609)	(404,433)	-	(404,433)	66,381
M012	EAST PENDLETON WATER DIST	(36,329)	(6,037)	(42,366)	-	(42,366)	6,155
M013	BREATHITT CO SOIL CONSERV	(3,372)	693	(2,679)	-	(2,679)	571
M014	CITY OF HARDINSBURG	(33,696)	6,884	(26,812)	-	(26,812)	5,709
M015	BULLITT CO FISCAL COURT	(884,688)	151,552	(733,136)	-	(733,136)	149,880
M017	CITY OF FREDONIA	(4,457)	(2,002)	(6,459)	-	(6,459)	755
M018	CALLOWAY CO PUBLIC LIBRAR	(41,973)	(4,124)	(46,097)	-	(46,097)	7,111
M019	CAMPBELL CO COURTHOUSE	(10,435)	1,257	(9,178)	-	(9,178)	1,768
M020	CITY OF BARDWELL	(56,501)	8,506	(47,995)	-	(47,995)	9,572
M021	CARROLL CO WATER DISTRICT	(67,661)	5,421	(62,240)	-	(62,240)	11,463
M022	CITY OF OLIVE HILL	(90,918)	(60,934)	(151,852)	-	(151,852)	15,403
M023	E CASEY CO WATER DISTRICT	(34,393)	209	(34,184)	-	(34,184)	5,827
M024	CHRISTIAN CO BD OF ED	(1,672,586)	85,339	(1,587,247)	-	(1,587,247)	283,363
M025	WINCHESTER MUNICIPAL UTIL	(414,080)	(40,057)	(454,137)	-	(454,137)	70,152
M026	CLAY COUNTY 911 BOARD	(27,118)	(3,012)	(30,130)	-	(30,130)	4,594
M027	HOUSING AUTH OF ALBANY	(13,247)	(8,048)	(21,295)	-	(21,295)	2,244
M029	CUMBERLAND CO FISCAL CT	(124,158)	(13,735)	(137,893)	-	(137,893)	21,034
M030	DAVIESS CO BD OF EDUC	(2,113,682)	(98,532)	(2,212,214)	-	(2,212,214)	358,092
M031	EDMONSON CO CONSERV DIST	(3,345)	450	(2,895)	-	(2,895)	567
M033	IRVINE MUNICIPAL UTILITY	(84,091)	(8,186)	(92,277)	-	(92,277)	14,246
M034	FAYETTE CO BD EDUCATION	(9,138,623)	1,116,927	(8,021,696)	-	(8,021,696)	1,548,229
M035	FLEMING COUNTY LIBRARY	(23,126)	(2,273)	(25,399)	-	(25,399)	3,918
M037	FRANKLIN CO BD OF ED	(1,324,457)	27,476	(1,296,981)	-	(1,296,981)	224,384
M038	HICKMAN/FULTON RIV PRT AU	(48,477)	9,047	(39,430)	-	(39,430)	8,213
M039	GALLATIN CO WATER DIS	(29,265)	(4,755)	(34,020)	-	(34,020)	4,958
M040	GARRARD CO PUBLIC LIBRARY	(28,149)	1,559	(26,590)	-	(26,590)	4,769
M041	GRANT CO BD OF ED	(700,570)	(10,920)	(711,490)	-	(711,490)	118,688
M042	CITY OF MAYFIELD	(121,441)	(6,941)	(128,382)	-	(128,382)	20,574
M043	CITY OF CANEVILLE	(10,374)	(10,571)	(20,945)	-	(20,945)	1,758
M044	GREEN/TAYLOR WATER DIST	(55,661)	(23,945)	(79,606)	-	(79,606)	9,430
M045	CITY OF FLATWOODS	(155,565)	(4,814)	(160,379)	-	(160,379)	26,355
M046	CITY OF LEWISPORT	(80,554)	(4,835)	(85,389)	-	(85,389)	13,647
M047	HARDIN CO PUBLIC LIBRARY	(29,535)	(25,335)	(54,870)	-	(54,870)	5,004
M048	CITY OF BENHAM	(26,804)	(4,814)	(31,618)	-	(31,618)	4,541
M049	HARRISON CO CONSERVA DIST	(7,653)	(366)	(8,019)	-	(8,019)	1,297
M050	HART CO CONSERVATION DIST	(5,324)	(723)	(6,047)	-	(6,047)	902
M051	HENDERSON CO BD OF ED	(1,239,871)	(167,555)	(1,407,426)	-	(1,407,426)	210,054
M052	HENRY CO LIBRARY	(25,921)	(1,407)	(27,328)	-	(27,328)	4,391
M054	CITY OF DAWSON SPRINGS	(72,351)	(917)	(73,268)	-	(73,268)	12,257
M056	JEFF CO MED CTR STM & CHL	(155,018)	(14,742)	(169,760)	-	(169,760)	26,263
M057	NICH-VLE/JESS CO PK & REC	(49,117)	10,927	(38,190)	-	(38,190)	8,321
M058	CITY OF PAINTSVILLE	(362,212)	4,037	(358,175)	-	(358,175)	61,365
M059	KENTON COUNTY FISCAL CT	(1,455,102)	189,084	(1,266,018)	-	(1,266,018)	246,518
M060	CITY OF HINDMAN	(5,691)	(8,788)	(14,479)	-	(14,479)	964
M061	KNOX CO E M S	(155,679)	3,498	(152,181)	-	(152,181)	26,375
M062	LARUE CO WATER DIST #1	(20,583)	(14,630)	(35,213)	-	(35,213)	3,487
M064	HOUSING AUTH/ LAWRENCE CO	(17,741)	(4,102)	(21,843)	-	(21,843)	3,006
M065	LEE CO SOIL CONSERV DIST	-	(5,150)	(5,150)	-	(5,150)	-
M067	JENKINS BD OF ED	(87,654)	19,466	(68,188)	-	(68,188)	14,850
M068	CITY OF VANCEBURG	(41,103)	(8,123)	(49,226)	-	(49,226)	6,963
M069	CITY OF STANFORD	(21,318)	(161)	(21,479)	-	(21,479)	3,612
M070	LEDBETTER WATER DISTRICT	(26,902)	(4,890)	(31,792)	-	(31,792)	4,558
M073	W MCCRACKEN CO WATER DIST	-	(15,972)	(15,972)	-	(15,972)	-
M075	CITY OF SACRAMENTO	(18,830)	(5,805)	(24,635)	-	(24,635)	3,190
M076	CITY OF RICHMOND	(784,893)	164,765	(620,128)	-	(620,128)	132,973
M077	MAGOFFIN CO COURT CLERK	(17,273)	(15,590)	(32,863)	-	(32,863)	2,926
M078	LEBANON WATER WORKS	(132,146)	40,607	(91,539)	-	(91,539)	22,388



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
M079	MARSHALL CO REF DISP DIST	(63,234)	(33,401)	(96,635)	-	(96,635)	10,713
M081	CITY OF MAYSVILLE	(403,733)	(26,530)	(430,263)	-	(430,263)	68,399
M082	CITY OF BRANDENBURG	(59,188)	(30,420)	(89,608)	-	(89,608)	10,027
M084	MERCER CO BOARD OF ED	(464,138)	(3,617)	(467,755)	-	(467,755)	78,632
M085	CITY OF EDMONTON	(96,046)	(3,475)	(99,521)	-	(99,521)	16,272
M087	MT STERL/MONTGOMERY LIB	(49,441)	10,478	(38,963)	-	(38,963)	8,376
M088	MORGAN CO CONSERVAT DIST	(4,380)	(3)	(4,383)	-	(4,383)	742
M090	BARDSTOWN BD OF ED	(633,378)	29,597	(603,781)	-	(603,781)	107,304
M091	NICHOLAS CO WATER DIST	(17,957)	582	(17,375)	-	(17,375)	3,042
M092	CITY OF BEAVER DAM	(97,536)	(951)	(98,487)	-	(98,487)	16,524
M093	OLDHAM CO WATER DIST	(188,802)	52,503	(136,299)	-	(136,299)	31,986
M096	CITY OF FALMOUTH	(100,372)	(11,042)	(111,414)	-	(111,414)	17,005
M097	E KY CONCEN EMPLOY PRO	(191,701)	(130,829)	(322,530)	-	(322,530)	32,477
M098	PIKE CO HOUSING AUTHORITY	(30,192)	4,052	(26,140)	-	(26,140)	5,115
M099	BEECH FORK WATER COMM	(34,694)	(6,240)	(40,934)	-	(40,934)	5,878
M100	PULASKI CO BD OF ED	(1,404,913)	(169,666)	(1,574,579)	-	(1,574,579)	238,015
M104	RUSSELL CO PUBLIC LIBRARY	(35,408)	7,227	(28,181)	-	(28,181)	5,999
M105	SCOTT COUNTY LIBRARY	(134,850)	14,233	(120,617)	-	(120,617)	22,846
M106	SHELBY CO BD OF ED	(1,224,048)	(161,114)	(1,385,162)	-	(1,385,162)	207,373
M107	FRANKLIN ELECTRIC PLNT BD	(203,701)	56,013	(147,688)	-	(147,688)	34,510
M108	SPENCER CO PUBLIC LIB	(24,916)	(6,040)	(30,956)	-	(30,956)	4,221
M109	CITY OF CAMPBELLSVILLE	(247,073)	(119,353)	(366,426)	-	(366,426)	41,858
M110	CITY OF GUTHRIE	(75,314)	24,972	(50,342)	-	(50,342)	12,759
M111	TRIGG CO CONS DISTRICT	(4,690)	119	(4,571)	-	(4,571)	795
M112	CITY OF MILTON	(34,353)	(1,570)	(35,923)	-	(35,923)	5,820
M113	CITY OF STURGIS	(61,686)	(901)	(62,587)	-	(62,587)	10,451
M115	WASHINGTON CO LIBRARY BD	(19,029)	570	(18,459)	-	(18,459)	3,224
M116	WAYNE CO PUBLIC LIBRARY	(22,876)	(9,700)	(32,576)	-	(32,576)	3,876
M117	WEBSTER CO BD OF ED	(383,578)	(61,732)	(445,310)	-	(445,310)	64,984
M118	WHITLEY CO FISCAL COURT	(535,558)	61,923	(473,635)	-	(473,635)	90,732
M119	WOLFE CO FISCAL COURT	(155,288)	2,167	(153,121)	-	(153,121)	26,308
M120	WOODFORD COUNTY LIBRARY	(58,055)	(13,052)	(71,107)	-	(71,107)	9,835
M215	SHEPHER/BULLIT CO TOURIST	(74,293)	(121)	(74,414)	-	(74,414)	12,586
M315	CITY OF PIONEER VILLAGE	(5,378)	(266)	(5,644)	-	(5,644)	911
M356	MIDDLETOWN FIRE PROT DIST	-	(1,146)	(1,146)	-	(1,146)	-
M415	BULLITT CO SANITATION DIS	-	(83,163)	(83,163)	-	(83,163)	-
N001	ADAIR CO CONSERVATION DIS	(13,776)	5,666	(8,110)	-	(8,110)	2,334
N006	HOUSING AUTH OWINGSVILLE	(728)	(13,026)	(13,754)	-	(13,754)	123
N007	PINEVILLE BD OF EDUCATION	(83,359)	12,233	(71,126)	-	(71,126)	14,122
N008	CITY OF FLORENCE	(709,437)	97,307	(612,130)	-	(612,130)	120,190
N009	CITY OF MILLERSBURG	(5,145)	1,713	(3,432)	-	(3,432)	872
N010	BOYD CO PUBLIC LIBRARY	(82,995)	(28,214)	(111,209)	-	(111,209)	14,061
N011	CITY OF PERRYVILLE	(2,873)	(664)	(3,537)	-	(3,537)	487
N012	CITY OF BROOKSVILLE	(30,041)	(8,150)	(38,191)	-	(38,191)	5,089
N013	MIDDLE KY COMM ACT PART	(284,436)	(11,872)	(296,308)	-	(296,308)	48,188
N014	CITY OF IRVINGTON	(25,007)	591	(24,416)	-	(24,416)	4,237
N015	BULLITT CO CONSERVAT DIST	(4,252)	(725)	(4,977)	-	(4,977)	720
N017	PRINCETON ELECTRIC PL BD	(159,715)	(4,074)	(163,789)	-	(163,789)	27,058
N018	MURRAY/CALLOWAY CO AIRPRT	(5,469)	(496)	(5,965)	-	(5,965)	926
N020	CARLISLE CO SANIT DIST 1	(9,663)	(589)	(10,252)	-	(10,252)	1,637
N021	CARROLLTON UTILITIES COMM	(206,961)	1,871	(205,090)	-	(205,090)	35,062
N022	CITY OF GRAYSON	(33,490)	(105,314)	(138,804)	-	(138,804)	5,674
N025	EAST CLARK CO WATER DIST	(47,758)	7,768	(39,990)	-	(39,990)	8,091
N029	CUMBERLAND CO PUBLIC LIB	(13,699)	(1,773)	(15,472)	-	(15,472)	2,321
N033	ESTILL CO WATER DIST NO 1	(41,885)	6,289	(35,596)	-	(35,596)	7,096
N035	HOUSING AUTH FLEMINGSBURG	(405)	(9,626)	(10,031)	-	(10,031)	69
N036	PRESTONSBURG CITY UTIL	(299,841)	(61,826)	(361,667)	-	(361,667)	50,798
N037	FRANKFORT INDEP SCHOOLS	(159,469)	(2,474)	(161,943)	-	(161,943)	27,017
N038	HOUSING AUTH OF HICKMAN	(21,389)	(1,972)	(23,361)	-	(23,361)	3,624
N041	BULLOCK PEN WATER DIST	(86,663)	(18,234)	(104,897)	-	(104,897)	14,682
N042	PURCHASE AREA DEV DIST	(294,983)	52,011	(242,972)	-	(242,972)	49,975
N043	GRAYSON CO LIBRARY	(24,356)	(7,908)	(32,264)	-	(32,264)	4,126
N044	HOUSING AUTH OF GREENSBUR	-	(1,163)	(1,163)	-	(1,163)	-
N045	KENTUCKY ED DEV CORP	(83,291)	(10,518)	(93,809)	-	(93,809)	14,111
N047	ELIZABETHTOWN BD OF EDUC	(313,166)	(104,213)	(417,379)	-	(417,379)	53,055
N049	CYNTHIANA HARRISON CO JPC	(10,509)	(2,042)	(12,551)	-	(12,551)	1,780



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
N050	CITY OF HORSE CAVE	(32,431)	(32,852)	(65,283)	-	(65,283)	5,494
N051	CITY OF HENDERSON	(954,635)	(49,709)	(1,004,344)	-	(1,004,344)	161,730
N052	CITY OF NEW CASTLE	(21,305)	2,702	(18,603)	-	(18,603)	3,609
N054	CITY OF MADISONVILLE	(1,174,465)	67,325	(1,107,140)	-	(1,107,140)	198,973
N057	NICHOLASVILLE HOUSING AUT	(6,221)	(5,780)	(12,001)	-	(12,001)	1,054
N058	JOHNSON CO LIBRARY	(38,099)	(1,468)	(39,567)	-	(39,567)	6,455
N060	KNOTT CO WATER & SEWER	(92,725)	29,055	(63,670)	-	(63,670)	15,709
N061	KNOX CO SOIL CONSERV DIS	(4,056)	(700)	(4,756)	-	(4,756)	687
N063	CUMBERLAND VAL AREA DEV	(135,025)	2,055	(132,970)	-	(132,970)	22,875
N065	THREE FORKS REG JAIL	(125,770)	(36,842)	(162,612)	-	(162,612)	21,307
N067	HOUSING ORIENTED MINISTRI	(49,785)	(5,746)	(55,531)	-	(55,531)	8,434
N068	GAR,QUI,KY-O-HTS WTR DIST	(28,534)	(4,945)	(33,479)	-	(33,479)	4,834
N069	CITY OF CRAB ORCHARD	(5,034)	(1,206)	(6,240)	-	(6,240)	853
N071	CITY OF AUBURN	(55,014)	1,437	(53,577)	-	(53,577)	9,320
N072	LYON CO AMBULANCE SERVICE	(78,312)	(4,265)	(82,577)	-	(82,577)	13,267
N075	CITY OF ISLAND	(12,239)	(1,314)	(13,553)	-	(13,553)	2,073
N076	MADISON CO EMS	(10,803)	(194)	(10,997)	-	(10,997)	1,830
N077	MAGOFFIN CO WATER DIST	(35,621)	(12,169)	(47,790)	-	(47,790)	6,035
N078	CENTRAL KY COMM ACTION	(882,763)	91,857	(790,906)	-	(790,906)	149,554
N079	BENTON ELECTRIC SYSTEM	(112,826)	13,070	(99,756)	-	(99,756)	19,115
N080	MARTIN CO WATER DISTRICT	-	(50,078)	(50,078)	-	(50,078)	-
N081	BUFFALO TRACE AR DEV DIST	(207,966)	15,072	(192,894)	-	(192,894)	35,233
N082	MEADE CO WATER DISTRICT	(60,331)	(4,212)	(64,543)	-	(64,543)	10,221
N084	MERCER CO PUBLIC LIBRARY	(40,975)	(11,426)	(52,401)	-	(52,401)	6,942
N085	METCALFE CO CONSERV DIST	(3,908)	(907)	(4,815)	-	(4,815)	662
N087	CITY OF MT STERLING	(83,716)	(38,263)	(121,979)	-	(121,979)	14,183
N088	MORGAN CO AMBULANCE SERV	(72,142)	31,395	(40,747)	-	(40,747)	12,222
N089	MUHLENBERG CO WATER DIST	(104,876)	8,402	(96,474)	-	(96,474)	17,768
N090	BARDSTOWN-NELSON CO TOURI	(31,882)	5,672	(26,210)	-	(26,210)	5,401
N092	CITY OF HARTFORD	(102,418)	6,222	(96,196)	-	(96,196)	17,351
N093	CITY OF LAGRANGE	(117,385)	32,733	(84,652)	-	(84,652)	19,887
N094	CITY OF OWENTON	(8,685)	(7,681)	(16,366)	-	(16,366)	1,471
N097	KY VALLEY ED COOPERATIVE	(12,846)	(5,208)	(18,054)	-	(18,054)	2,176
N098	PIKE CO LIBRARY DISTRICT	(99,502)	19,593	(79,909)	-	(79,909)	16,857
N099	CITY OF CLAY CITY	(20,762)	(7,249)	(28,011)	-	(28,011)	3,517
N100	CITY OF BURNSIDE	(37,205)	3,520	(33,685)	-	(33,685)	6,303
N103	HOUSING AUTH OF MOREHEAD	(75,483)	23,326	(52,157)	-	(52,157)	12,788
N104	CITY OF JAMESTOWN	(124,994)	(5,195)	(130,189)	-	(130,189)	21,176
N106	W SHELBY WATER DISTRICT	(28,601)	(2,703)	(31,304)	-	(31,304)	4,845
N107	SIMPSON CO CONSER DIST	(3,159)	60	(3,099)	-	(3,099)	535
N110	LOGAN/TODD REG. WATER COM	(93,710)	20,314	(73,396)	-	(73,396)	15,876
N111	BARKLEY LAKE WATER DIST	(90,142)	(6,594)	(96,736)	-	(96,736)	15,272
N112	TRIMBLE CO WATER DIST	(25,870)	11,784	(14,086)	-	(14,086)	4,383
N113	UNION CO LIBRARY BD	(30,139)	(10,449)	(40,588)	-	(40,588)	5,106
N114	BOWLING GRN MUNICIPAL UTI	(1,694,558)	(73,271)	(1,767,829)	-	(1,767,829)	287,085
N115	WASHINGTON CO CONSER DIST	(4,939)	1,119	(3,820)	-	(3,820)	837
N116	MONTICELLO UTILITY COMM	(126,589)	(27,743)	(154,332)	-	(154,332)	21,446
N117	CITY OF DIXON	(6,824)	(6,771)	(13,595)	-	(13,595)	1,156
N118	CITY OF WILLIAMSBURG	(251,287)	(28,858)	(280,145)	-	(280,145)	42,572
N119	WOLFE CO CONSER DISTRICT	(4,879)	(839)	(5,718)	-	(5,718)	827
N120	WOODFORD CO PLAN ZONING	(21,716)	(12,578)	(34,294)	-	(34,294)	3,679
N959	N KY CONV & VISITORS BUR	(111,710)	(15,326)	(127,036)	-	(127,036)	18,926
P001	HOUSING AUTH OF COLUMBIA	(11,328)	(3,455)	(14,783)	-	(14,783)	1,919
P005	GLASGOW ELECTRIC PLANT BD	(444,755)	(45,705)	(490,460)	-	(490,460)	75,349
P006	BATH COUNTY E.M.S.	(47,789)	(25,683)	(73,472)	-	(73,472)	8,096
P007	CITY OF PINEVILLE	(37,785)	6,654	(31,131)	-	(31,131)	6,401
P008	BOONE CO PLANNING COMM	(119,924)	(21,218)	(141,142)	-	(141,142)	20,317
P009	HOUSING AUTHORITY PARIS	(20,782)	(8,161)	(28,943)	-	(28,943)	3,521
P010	REGIONAL PUBLIC SAFETY	(85,196)	(10,161)	(95,357)	-	(95,357)	14,434
P011	CITY OF JUNCTION CITY	(10,384)	(16,216)	(26,600)	-	(26,600)	1,759
P013	CITY OF JACKSON	(152,901)	(11,712)	(164,613)	-	(164,613)	25,904
P014	BRECKINRIDGE CO PUBLIC LI	(37,617)	9,501	(28,116)	-	(28,116)	6,373
P015	CITY OF LEBANON JUNCTION	(31,558)	(1,752)	(33,310)	-	(33,310)	5,346
P017	PRINCETON WATER/WASTEWATE	(81,956)	(23,234)	(105,190)	-	(105,190)	13,885
P018	MURRAY/CALLOWAY TRANS AUT	(100,996)	60,883	(40,113)	-	(40,113)	17,110
P022	RATTLESNAKE RIDGE WATER	(72,570)	(14,282)	(86,852)	-	(86,852)	12,294



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
P023	LIBERTY TOURISM	(8,874)	10,131	1,257	-	1,257	1,503
P025	CLARK CO CONSVATION DIST	(3,726)	401	(3,325)	-	(3,325)	631
P033	ESTILL COUNTY EMS	(7)	5	(2)	-	(2)	1
P035	FLEMING CO DISPATCH	(23,658)	944	(22,714)	-	(22,714)	4,008
P037	COMMUNITY ACTION KENTUCKY	(31,231)	(66,544)	(97,775)	-	(97,775)	5,291
P038	HICKMAN ELECTRIC SYSTEM	(46,639)	(7,976)	(54,615)	-	(54,615)	7,901
P041	CITY OF DRY RIDGE	(40,901)	2,548	(38,353)	-	(38,353)	6,929
P043	CITY OF CLARKSON	(19,238)	(646)	(19,884)	-	(19,884)	3,259
P045	GREENUP CO ENVIR COMM	(24,919)	2,281	(22,638)	-	(22,638)	4,222
P047	CITY OF WEST POINT	(3,021)	(40,449)	(43,470)	-	(43,470)	512
P048	HARLAN COUNTY C A A	(199,806)	33,125	(166,681)	-	(166,681)	33,850
P049	HOUSING AUTHORITY OF CYNT	(49,559)	(31,135)	(80,694)	-	(80,694)	8,396
P050	HART CO SOLID WASTE SVC	(103,099)	15,402	(87,697)	-	(87,697)	17,467
P051	HENDERSON MUN POWER&LIGHT	(525,686)	50,724	(474,962)	-	(474,962)	89,060
P052	LITTLE KY RV WS CONV DIST	(7,600)	(876)	(8,476)	-	(8,476)	1,287
P054	HOUSING AUTH DAWSON SPG	(36,494)	1,765	(34,729)	-	(34,729)	6,183
P057	VALLEY VIEW FERRY AUTHORI	(23,476)	13,737	(9,739)	-	(9,739)	3,977
P061	BARBOURVILLE UTILITY COMM	(304,642)	(14,710)	(319,352)	-	(319,352)	51,611
P063	LAUREL CO WATER DIST #2	(108,137)	6,869	(101,268)	-	(101,268)	18,320
P066	HYDEN LESLIE COUNTY WATER DISTRICT	(65,827)	68,874	3,047	-	3,047	11,152
P068	LEWIS CO PUBLIC LIBRARY	(15,499)	2,661	(12,838)	-	(12,838)	2,626
P069	LINCOLN CO CLERK	(41,710)	(2,089)	(43,799)	-	(43,799)	7,066
P071	LOGAN CO CONS DISTRICT	(11,534)	1,294	(10,240)	-	(10,240)	1,954
P072	LYON CO WATER DISTRICT	(22,364)	2,101	(20,263)	-	(20,263)	3,789
P075	MCLEAN CO REG WATER COMM	(26,228)	505	(25,723)	-	(25,723)	4,443
P076	MADISON CO PUBLIC LIBRARY	(152,823)	8,855	(143,968)	-	(143,968)	25,891
P077	SALYERS/MAG CO JOINT HOUS	(8,935)	(7,216)	(16,151)	-	(16,151)	1,514
P078	MARION CO CONSERVAT DIST	(4,019)	(37)	(4,056)	-	(4,056)	681
P079	CITY OF CALVERT CITY	(151,684)	(18,295)	(169,979)	-	(169,979)	25,698
P081	MASON COUNTY LIBRARY	(18,743)	(7,774)	(26,517)	-	(26,517)	3,175
P084	ANDERSON-DEAN COMM PARK	(11,726)	2,126	(9,600)	-	(9,600)	1,987
P087	MONTGOMERY CTY WATER DIST	(10,388)	1,658	(8,730)	-	(8,730)	1,760
P088	MORGAN CO WATER DIST	(34,943)	16,269	(18,674)	-	(18,674)	5,920
P089	MUHLENBERG WATER DIST #3	(33,665)	(25)	(33,690)	-	(33,690)	5,703
P090	NORTH NELSON WATER DIST	(31,733)	3,846	(27,887)	-	(27,887)	5,376
P092	OHIO CO REG WASTEWATER D	(32,111)	1,053	(31,058)	-	(31,058)	5,440
P097	KY RIVER AREA DEV DIST	(216,334)	30,097	(186,237)	-	(186,237)	36,650
P100	LAKE CUMBERLAND CAA, INC	(462,102)	23,191	(438,911)	-	(438,911)	78,287
P103	MOREHEAD TOURISM COMMISSI	(23,915)	(5,567)	(29,482)	-	(29,482)	4,052
P104	RUSSELL CO TOURIST COMM	(8,297)	(1,704)	(10,001)	-	(10,001)	1,406
P105	GEORGETOWN/SCOTT TOURISM	(20,074)	4,170	(15,904)	-	(15,904)	3,401
P106	MULTI PURPOSE COMM ACTION	(47,597)	9,369	(38,228)	-	(38,228)	8,064
P107	SIMPSON CO LIBRARY DIST	(27,748)	13	(27,735)	-	(27,735)	4,701
P110	TODD COUNTY CONSERVATION DISTRICT	-	(5,282)	(5,282)	-	(5,282)	-
P111	JOHN L STREET LIBRARY	(21,042)	9,600	(11,442)	-	(11,442)	3,565
P113	STURGIS HOUSING AUTHORITY	(8,004)	(1,852)	(9,856)	-	(9,856)	1,356
P115	HOUSING AUTH SPRINGFIELD	(11,784)	1,199	(10,585)	-	(10,585)	1,996
P116	CITY OF MONTICELLO	(28,898)	(21,724)	(50,622)	-	(50,622)	4,896
P117	CITY OF CLAY	(35,213)	1,158	(34,055)	-	(34,055)	5,966
P120	WOODFORD CO CONSERV DIST	(7,943)	2,995	(4,948)	-	(4,948)	1,346
P959	CITY OF CRESTVIEW HILLS	(32,161)	368	(31,793)	-	(31,793)	5,449
R003	SOUTH ANDERSON WATER DIST	(85,072)	40,456	(44,616)	-	(44,616)	14,412
R005	BARREN CO SOIL CONS DIS	(2,886)	(1,762)	(4,648)	-	(4,648)	489
R008	BOONE CO LIBRARY DIST	(426,501)	(10,867)	(437,368)	-	(437,368)	72,256
R010	ASHLAND BD OF ED	(638,064)	(41,464)	(679,528)	-	(679,528)	108,098
R011	DANVILLE BOYLE PLANNING	(9,474)	(3,408)	(12,882)	-	(12,882)	1,605
R013	BREATHITT COUNTY WATER DISTRICT	(27,482)	3,567	(23,915)	-	(23,915)	4,656
R015	CITY OF SHEPHERDSVILLE	(229,786)	61,260	(168,526)	-	(168,526)	38,930
R017	CITY OF PRINCETON	(71,710)	(12,553)	(84,263)	-	(84,263)	12,149
R018	MURRAY ELECTRIC SYSTEM	(316,092)	(55,383)	(371,475)	-	(371,475)	53,551
R019	FORT THOMAS BOARD OF ED	(357,751)	(111,817)	(469,568)	-	(469,568)	60,609
R021	CARROLLTON/CARR CO REC TR	(6,355)	(152)	(6,507)	-	(6,507)	1,077
R024	CHRISTIAN CO WATER DIST	(77,280)	(3,171)	(80,451)	-	(80,451)	13,092
R030	DAVISS CO AIRPORT BD	(32,991)	(10,646)	(43,637)	-	(43,637)	5,589
R033	CITY OF RAVENNA	(6,325)	(1,967)	(8,292)	-	(8,292)	1,072
R034	LEXINGTON PUBLIC LIBRARY	(763,086)	61,915	(701,171)	-	(701,171)	129,279



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
R036	CITY OF PRESTONSBURG	(352,691)	6,908	(345,783)	-	(345,783)	59,751
R037	PAUL SAWYIER LIBRARY	(121,046)	(30,779)	(151,825)	-	(151,825)	20,507
R038	CITY OF FULTON	(141,889)	(25,169)	(167,058)	-	(167,058)	24,038
R041	CITY OF CRITTENDEN	(11,683)	(1,352)	(13,035)	-	(13,035)	1,979
R042	MAYFIELD ELEC & WATER SYS	(481,930)	17,147	(464,783)	-	(464,783)	81,647
R045	CITY OF RUSSELL	(110,702)	(24,270)	(134,972)	-	(134,972)	18,755
R047	LINCOLN TRAIL AREA DEV DI	(236,371)	38,708	(197,663)	-	(197,663)	40,045
R048	HARLAN CO CONSERV DIST	(6,463)	807	(5,656)	-	(5,656)	1,095
R050	HART CO AMB SERVICE	(108,612)	(28,571)	(137,183)	-	(137,183)	18,401
R051	HENDERSON MUN W & S DEPT	(491,215)	(65,190)	(556,405)	-	(556,405)	83,220
R052	CITY OF CAMPBELLSBURG	(13,358)	6,551	(6,807)	-	(6,807)	2,263
R054	SOUTH HOPKINS WATER DIST	(36,541)	(3,706)	(40,247)	-	(40,247)	6,191
R057	CITY OF WILMORE	(109,020)	(27,243)	(136,263)	-	(136,263)	18,470
R058	HOUSING AUTH OF PAINTSVLE	(61,764)	(5,974)	(67,738)	-	(67,738)	10,464
R061	KY COMM ECONOMIC OPPORT	(1,035,496)	162,518	(872,978)	-	(872,978)	175,430
R063	WOODCREEK WATER DISTRICT	(238,694)	(48,997)	(287,691)	-	(287,691)	40,439
R071	LOGAN CO PUBLIC LIBRARY	(57,340)	(7,878)	(65,218)	-	(65,218)	9,714
R072	LYON CO HOUSING AUTHORITY	(25,172)	(8,752)	(33,924)	-	(33,924)	4,265
R073	MCCRACKEN CO BD OF ED	(1,131,501)	(98,681)	(1,230,182)	-	(1,230,182)	191,694
R076	RICHMOND UTILITIES	(418,932)	152	(418,780)	-	(418,780)	70,974
R078	CITY OF LORETTO	(2,576)	(943)	(3,519)	-	(3,519)	436
R079	MARSHALL CO PUB LIBRARY	(98,403)	(8,097)	(106,500)	-	(106,500)	16,671
R088	CITY OF WEST LIBERTY	(174,064)	13,997	(160,067)	-	(160,067)	29,489
R089	CENTRAL CITY MUN WTR&SEWR	(124,384)	(4,155)	(128,539)	-	(128,539)	21,073
R090	NELSON CO PUBLIC LIBRARY	(106,481)	(36,009)	(142,490)	-	(142,490)	18,040
R093	TRI CO COMM ACTION AGENCY	(30,273)	(5,788)	(36,061)	-	(36,061)	5,129
R097	PERRY COUNTY PUBLIC LIB	(66,069)	(21,881)	(87,950)	-	(87,950)	11,193
R103	ROWAN CO PUBLIC LIBRARY	(57,209)	9,111	(48,098)	-	(48,098)	9,692
R104	CITY OF RUSSELL SPRINGS	(115,318)	5,794	(109,524)	-	(109,524)	19,537
R105	CITY OF STAMPING GROUND	(3,436)	(8)	(3,444)	-	(3,444)	582
R106	SHELBY CO PARK RECREATION	(53,146)	(5,726)	(58,872)	-	(58,872)	9,004
R109	TAYLOR CO PUBLIC LIBRARY	(40,142)	(6,242)	(46,384)	-	(46,384)	6,801
R114	BOWLING GREEN PUBLIC SCHO	(898,401)	26,247	(872,154)	-	(872,154)	152,203
R115	S W E D A	(8,486)	269	(8,217)	-	(8,217)	1,438
R116	WAYNE CO CONSERV DIST	(7,370)	374	(6,996)	-	(6,996)	1,249
R117	WEBSTER COUNTY WATER DIST	(41,747)	(18,162)	(59,909)	-	(59,909)	7,073
R118	WILLIAMSBURG IND BD OF ED	(149,017)	(9,083)	(158,100)	-	(158,100)	25,246
R120	CITY OF MIDWAY	(36,349)	2,278	(34,071)	-	(34,071)	6,158
R959	N KY LEGAL AID SOCIETY	(315,792)	1,125	(314,667)	-	(314,667)	53,500
T036	FLOYD COUNTY CONSV DIST	(9,204)	(3,230)	(12,434)	-	(12,434)	1,559
V001	ADAIR COUNTY FISCAL COURT	(249,436)	8,389	(241,047)	-	(241,047)	42,258
V002	ALLEN COUNTY FISCAL COURT	(292,097)	(7,165)	(299,262)	-	(299,262)	49,486
V003	ANDERSON CO FISCAL COURT	(375,496)	41,218	(334,278)	-	(334,278)	63,615
V004	BALLARD COUNTY FISCAL CT	(291,318)	(32,406)	(323,724)	-	(323,724)	49,354
V005	BARREN CO FISCAL CT	(310,519)	83,367	(227,152)	-	(227,152)	52,607
V006	BATH CO FISCAL COURT	(164,189)	(5,838)	(170,027)	-	(170,027)	27,816
V007	BELL CO FISCAL CT	(310,799)	5,133	(305,666)	-	(305,666)	52,654
V008	BOONE CO FISCAL CT	(1,487,732)	142,551	(1,345,181)	-	(1,345,181)	252,046
V009	BOURBON CO FISCAL COURT	(283,364)	(17,148)	(300,512)	-	(300,512)	48,006
V010	BOYD COUNTY FISCAL COURT	(1,049,872)	146,535	(903,337)	-	(903,337)	177,865
V011	BOYLE COUNTY FISCAL COURT	(511,273)	73,826	(437,447)	-	(437,447)	86,618
V012	BRACKEN CO FISCAL COURT	(181,219)	14,180	(167,039)	-	(167,039)	30,701
V013	BREATHITT CO FISCAL COURT	(161,279)	(27,714)	(188,993)	-	(188,993)	27,323
V014	BRECKINRIDGE CO FISCAL CT	(348,577)	9,826	(338,751)	-	(338,751)	59,055
V016	BUTLER COUNTY FISCAL CT	(260,812)	(311)	(261,123)	-	(261,123)	44,186
V017	CALDWELL CO FISCAL COURT	(166,826)	(31,188)	(198,014)	-	(198,014)	28,263
V018	CALLOWAY CO FISCAL COURT	(515,029)	(33,005)	(548,034)	-	(548,034)	87,254
V019	CAMPBELL CO FISCAL CT	(1,168,366)	(184,675)	(1,353,041)	-	(1,353,041)	197,940
V020	CARLISLE CO FISCAL COURT	(135,618)	11,363	(124,255)	-	(124,255)	22,976
V021	CARROLL CO FISCAL CT	(411,949)	68,413	(343,536)	-	(343,536)	69,791
V022	CARTER CO FISCAL CT	(410,709)	(44,185)	(454,894)	-	(454,894)	69,581
V023	CASEY CO FISCAL COURT	(267,794)	(58,382)	(326,176)	-	(326,176)	45,369
V024	CHRISTIAN CO FISCAL COURT	(413,575)	(88,513)	(502,088)	-	(502,088)	70,066
V025	CLARK COUNTY FISCAL COURT	(415,928)	28,442	(387,486)	-	(387,486)	70,465
V026	CLAY COUNTY FISCAL CT	(338,065)	(204,724)	(542,789)	-	(542,789)	57,274
V027	CLINTON CO FISCAL COURT	(233,118)	(35,647)	(268,765)	-	(268,765)	39,494



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
V028	CRITTENDEN CO FIS CT	(306,578)	3,478	(303,100)	-	(303,100)	51,939
V030	DAVIESS CO FISCAL COURT	(746,214)	(51,743)	(797,957)	-	(797,957)	126,421
V031	EDMONSON CO FISCAL CRT	(208,239)	5,608	(202,631)	-	(202,631)	35,279
V032	ELLIOTT CO FISCAL CT	(120,719)	22,733	(97,986)	-	(97,986)	20,452
V033	ESTILL CO FISCAL COURT	(225,029)	(45,061)	(270,090)	-	(270,090)	38,124
V035	FLEMING CO FISCAL COURT	(143,562)	(10,915)	(154,477)	-	(154,477)	24,322
V036	FLOYD CO FISCAL COURT	(453,612)	(62,243)	(515,855)	-	(515,855)	76,849
V037	FRANKLIN CO FISCAL COURT	(646,264)	(67,929)	(714,193)	-	(714,193)	109,487
V038	FULTON COUNTY FIS CT	(367,306)	(21,735)	(389,041)	-	(389,041)	62,228
V039	GALLATIN CO FISCAL COURT	(275,100)	(495)	(275,595)	-	(275,595)	46,606
V040	GARRARD CO FISCAL COURT	(259,729)	(61,146)	(320,875)	-	(320,875)	44,002
V041	GRANT COUNTY FISCAL COURT	(402,580)	2,495	(400,085)	-	(400,085)	68,203
V042	GRAVES COUNTY FISCAL CT	(481,984)	(76,993)	(558,977)	-	(558,977)	81,656
V043	GRAYSON CO FISCAL COURT	(758,993)	222,100	(536,893)	-	(536,893)	128,586
V044	GREEN COUNTY FISCAL COURT	(105,106)	(13,876)	(118,982)	-	(118,982)	17,807
V045	GREENUP CO FISCAL CT	(825,602)	259,841	(565,761)	-	(565,761)	139,870
V046	HANCOCK CO FISCAL COURT	(280,353)	(39,365)	(319,718)	-	(319,718)	47,496
V047	HARDIN CO FISCAL COURT	(558,869)	102,263	(456,606)	-	(456,606)	94,681
V048	HARLAN CO FIS CT	(432,503)	(56,179)	(488,682)	-	(488,682)	73,273
V049	HARRISON CO FISCAL COURT	(174,253)	(10,905)	(185,158)	-	(185,158)	29,521
V050	HART COUNTY FISCAL COURT	(366,480)	25,999	(340,481)	-	(340,481)	62,088
V051	HENDERSON CO FISCAL COURT	(775,840)	(128,633)	(904,473)	-	(904,473)	131,440
V052	HENRY CO FISCAL COURT	(147,867)	(52,126)	(199,993)	-	(199,993)	25,051
V053	HICKMAN CO FISCAL COURT	(134,951)	(13,431)	(148,382)	-	(148,382)	22,863
V054	HOPKINS CO FISCAL COURT	(615,556)	(17,034)	(632,590)	-	(632,590)	104,285
V055	JACKSON CO FISCAL COURT	(314,568)	2,560	(312,008)	-	(312,008)	53,293
V057	JESSAMINE CO FISCAL COURT	(848,933)	103,353	(745,580)	-	(745,580)	143,823
V060	KNOTT CO FISCAL CT	(261,496)	57,731	(203,765)	-	(203,765)	44,302
V061	KNOX CO FISCAL CT	(448,251)	9,170	(439,081)	-	(439,081)	75,941
V062	LARUE CO FISCAL COURT	(286,668)	(5,227)	(291,895)	-	(291,895)	48,566
V063	LAUREL COUNTY FISCAL COUR	(880,258)	87,555	(792,703)	-	(792,703)	149,130
V064	LAWRENCE CO FISCAL CT	(268,984)	(9,998)	(278,982)	-	(278,982)	45,570
V065	LEE COUNTY FISCAL COURT	(222,231)	42,890	(179,341)	-	(179,341)	37,649
V066	LESLIE CO FISCAL COURT	(393,348)	29,574	(363,774)	-	(363,774)	66,640
V067	LETCHER CO FISCAL COURT	(284,224)	(23,021)	(307,245)	-	(307,245)	48,152
V068	LEWIS COUNTY FISCAL COURT	(171,832)	(106,895)	(278,727)	-	(278,727)	29,111
V069	LINCOLN CO FISCAL COURT	(206,688)	(84,629)	(291,317)	-	(291,317)	35,016
V070	LIVINGSTON CO FISCAL CT	(237,167)	(46,221)	(283,388)	-	(283,388)	40,180
V071	LOGAN COUNTY FISCAL COURT	(605,933)	104,079	(501,854)	-	(501,854)	102,655
V072	LYON COUNTY FISCAL COURT	(100,797)	(34,845)	(135,642)	-	(135,642)	17,077
V073	MCCRACKEN CO FISCAL COURT	(457,955)	(67,918)	(525,873)	-	(525,873)	77,585
V074	MCCRARY CO FISCAL CT	(365,833)	30,749	(335,084)	-	(335,084)	61,978
V075	MCLEAN COUNTY FISCAL CT	(277,285)	(3,287)	(280,572)	-	(280,572)	46,977
V076	MADISON CO FISCAL COURT	(637,336)	(155,864)	(793,200)	-	(793,200)	107,975
V077	MAGOFFIN CO FISCAL COURT	(166,745)	(5,198)	(171,943)	-	(171,943)	28,249
V078	MARION CO FISCAL COURT	(653,995)	65,275	(588,720)	-	(588,720)	110,797
V079	MARSHALL CO FISCAL COURT	(469,688)	(137,624)	(607,312)	-	(607,312)	79,573
V080	MARTIN CO FISCAL COURT	(207,423)	8,760	(198,663)	-	(198,663)	35,141
V081	MASON CO FIS CT	(424,681)	7,010	(417,671)	-	(417,671)	71,948
V082	MEADE COUNTY FISCAL COURT	(718,449)	33,560	(684,889)	-	(684,889)	121,717
V083	MENIFEE CO FISCAL COURT	(115,608)	(2,777)	(118,385)	-	(118,385)	19,586
V084	MERCER COUNTY FISCAL COUR	(237,376)	(1,615)	(238,991)	-	(238,991)	40,215
V085	METCALFE CO FISCAL COURT	(158,036)	12,122	(145,914)	-	(145,914)	26,774
V086	MONROE CO FISCAL COURT	(169,796)	25,845	(143,951)	-	(143,951)	28,766
V087	MONTGOMERY CO FISCAL CT	(407,674)	(40,455)	(448,129)	-	(448,129)	69,067
V088	MORGAN CO FISCAL CT	(163,410)	3,061	(160,349)	-	(160,349)	27,684
V089	MUHLENBERG CO FISCAL CT	(581,273)	(32,251)	(613,524)	-	(613,524)	98,477
V090	NELSON CO FISCAL CT	(946,516)	117,403	(829,113)	-	(829,113)	160,355
V091	NICHOLAS CO FISCAL COURT	(169,705)	16,621	(153,084)	-	(153,084)	28,751
V092	OHIO COUNTY FISCAL CRT	(421,140)	59,134	(362,006)	-	(362,006)	71,348
V093	OLDHAM CO FISCAL COURT	(616,119)	60,531	(555,588)	-	(555,588)	104,380
V094	OWEN COUNTY FISCAL COURT	(255,481)	41,505	(213,976)	-	(213,976)	43,283
V095	OWSLEY CO FISCAL COURT	(99,259)	(3,259)	(102,518)	-	(102,518)	16,816
V096	PENDLETON CO FISCAL COURT	(190,781)	(10,465)	(201,246)	-	(201,246)	32,321
V097	PERRY COUNTY FISCAL COURT	(552,905)	62,671	(490,234)	-	(490,234)	93,671
V098	PIKE COUNTY FISCAL COURT	(1,095,739)	79,637	(1,016,102)	-	(1,016,102)	185,636



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
V099	POWELL CO FISCAL CT	(448,895)	14,434	(434,461)	-	(434,461)	76,050
V100	PULASKI CO FISCAL CT	(709,309)	(101,881)	(811,190)	-	(811,190)	120,168
V101	ROBERTSON CO FISCAL CT	(57,182)	(13,768)	(70,950)	-	(70,950)	9,688
V102	ROCKCASTLE CO FISCAL CT	(308,479)	(45,402)	(353,881)	-	(353,881)	52,261
V103	ROWAN CO FISCAL COURT	(591,833)	94,526	(497,307)	-	(497,307)	100,266
V104	RUSSELL CO FISCAL COURT	(311,116)	(11,701)	(322,817)	-	(322,817)	52,708
V105	SCOTT CO FISCAL CT	(554,152)	67,738	(486,414)	-	(486,414)	93,882
V106	SHELBY CO FISCAL COURT	(448,733)	5,490	(443,243)	-	(443,243)	76,023
V107	SIMPSON CO FISCAL COURT	(376,936)	(18,242)	(395,178)	-	(395,178)	63,859
V108	SPENCER CO TREASURER	(181,334)	(454)	(181,788)	-	(181,788)	30,721
V109	TAYLOR COUNTY FISCAL COUR	(387,718)	17,303	(370,415)	-	(370,415)	65,686
V110	TODD COUNTY FISCAL COURT	(249,008)	(13,600)	(262,608)	-	(262,608)	42,186
V111	TRIGG COUNTY FISCAL COURT	(281,382)	(32,704)	(314,086)	-	(314,086)	47,671
V112	TRIMBLE CO FISCAL COURT	(185,747)	(35,180)	(220,927)	-	(220,927)	31,469
V113	UNION COUNTY FISCAL COURT	(419,148)	76,015	(343,133)	-	(343,133)	71,010
V114	WARREN COUNTY FISCAL COURT	(1,251,749)	184,687	(1,067,062)	-	(1,067,062)	212,066
V115	WASHINGTON CO FIS COURT	(210,427)	(12,579)	(223,006)	-	(223,006)	35,650
V116	WAYNE COUNTY FISCAL COURT	(471,326)	(42,168)	(513,494)	-	(513,494)	79,850
V117	WEBSTER CO FISCAL COURT	(290,603)	(111,527)	(402,130)	-	(402,130)	49,233
V119	CITY OF HIGHLAND HEIGHTS	(69,775)	29,203	(40,572)	-	(40,572)	11,821
V120	WOODFORD CO FISCAL COURT	(427,044)	14,317	(412,727)	-	(412,727)	72,348
V122	FAMILY HEALTH CENTER	(2,111,646)	(264,239)	(2,375,885)	-	(2,375,885)	357,747
V125	LOUISVILLE MEM COMM	(1,945)	(18,488)	(20,433)	-	(20,433)	330
V126	LOU & JEFF CO RIVERPORT	(21,807)	(1,833)	(23,640)	-	(23,640)	3,695
V127	LOU LABOR MANAGER COM	(8,149)	(669)	(8,818)	-	(8,818)	1,381
V129	T A R C	(3,733,051)	(644,478)	(4,377,529)	-	(4,377,529)	632,439
V130	ANCHORAGE BD OF EDUCATION	(93,956)	(10,308)	(104,264)	-	(104,264)	15,918
V136	MOUNTAIN ARTS CENTER	-	(1,754)	(1,754)	-	(1,754)	-
V137	FRANKLIN CO CONS DIST	(3,702)	(5,606)	(9,308)	-	(9,308)	627
V145	CITY OF WURTLAND	(4,562)	(5,795)	(10,357)	-	(10,357)	773
V147	HARDIN CO WATER DIST #2	(555,188)	61,708	(493,480)	-	(493,480)	94,058
V151	HOUSING AUTH OF HENDERSON	(118,143)	(32,535)	(150,678)	-	(150,678)	20,015
V156	JEFF CO BD OF ED	(22,807,358)	(2,974,501)	(25,781,859)	-	(25,781,859)	3,863,925
V158	BIG SANDY AREA COMM PRO	(252,086)	(15,314)	(267,400)	-	(267,400)	42,707
V159	CITY OF ERLANGER	(217,150)	(47,003)	(264,153)	-	(264,153)	36,789
V163	EAST BERNSTADT BD OF ED	(53,291)	(3,996)	(57,287)	-	(57,287)	9,028
V171	CITY OF ADAIRVILLE	(26,359)	3,653	(22,706)	-	(22,706)	4,466
V176	MADISON CO CONSERVAT DIST	(4,134)	(1,143)	(5,277)	-	(5,277)	700
V179	MARSHALL CO SEN CITIZENS	-	(735)	(735)	-	(735)	-
V189	CITY OF CENTRAL CITY	(134,435)	(41,199)	(175,634)	-	(175,634)	22,775
V196	CITY OF BUTLER	(4,083)	(1,591)	(5,674)	-	(5,674)	692
V197	CITY OF HAZARD	(455,827)	(64,123)	(519,950)	-	(519,950)	77,224
V198	MOUNTAIN WATER DISTRICT	(317,201)	15,636	(301,565)	-	(301,565)	53,739
V200	PULASKI COUNTY LIBRARY	(22,741)	(42,947)	(65,688)	-	(65,688)	3,853
V205	BARREN/METCALFE CO AMB SR	(17,627)	2,573	(15,054)	-	(15,054)	2,986
V206	SHELBYVLE MUN WATER&SEWER	(197,534)	6,090	(191,444)	-	(191,444)	33,465
V207	BELL CO PUBLIC LIBRARY	(30,233)	(7,629)	(37,862)	-	(37,862)	5,122
V208	CITY OF WALTON	(61,454)	4,043	(57,411)	-	(57,411)	10,411
V218	MURRAY TOURISM COMMISSION	(11,072)	(279)	(11,351)	-	(11,351)	1,876
V219	BELLEVUE BD OF EDUCATION	(124,091)	(14,431)	(138,522)	-	(138,522)	21,023
V224	PENNYROYAL AREA MUSEUM	(12,293)	(3,906)	(16,199)	-	(16,199)	2,083
V230	OWENSBORO RIVERPORT AUTH	(361,062)	27,339	(333,723)	-	(333,723)	61,170
V236	BIG SANDY AREA DEV DIST	(325,782)	(26,609)	(352,391)	-	(352,391)	55,193
V237	BLUE GRASS COMM ACTION	(711,315)	72,561	(638,754)	-	(638,754)	120,508
V247	HARDIN CO WATER DIST #1	(509,975)	(15,542)	(525,517)	-	(525,517)	86,398
V251	HENDERSON CO RIVER AUTH	(98,319)	(15,574)	(113,893)	-	(113,893)	16,657
V259	KENTON CO PUBLIC LIBRARY	(553,694)	(115,529)	(669,223)	-	(669,223)	93,805
V263	LAUREL CO BD OF EDUCATION	(1,340,664)	53,958	(1,286,706)	-	(1,286,706)	227,130
V271	RUSSELLVILLE ELEC PL BD	(162,837)	(1,595)	(164,432)	-	(164,432)	27,587
V281	HOUSING AUTH OF MAYSVILLE	(55,462)	1,547	(53,915)	-	(53,915)	9,396
V298	CITY OF PIKEVILLE	(483,579)	90,634	(392,945)	-	(392,945)	81,926
V300	HOUSING AUTH OF SOMERSET	(52,907)	(16,971)	(69,878)	-	(69,878)	8,963
V305	CITY OF CAVE CITY	(84,421)	7,753	(76,668)	-	(76,668)	14,302
V306	HOUSING AUTH OF SHELBYVLE	(12,151)	(2,134)	(14,285)	-	(14,285)	2,059
V308	NORTHERN KY AREA DEV.DIST	(400,041)	(16,722)	(416,763)	-	(416,763)	67,773
V319	CAMPBELL CO BD OF ED	(1,106,572)	54,205	(1,052,367)	-	(1,052,367)	187,471



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
V324	CHRISTIAN CO CONS DIST	(5,519)	306	(5,213)	-	(5,213)	935
V330	CITY OF OWENSBORO	(1,492,169)	45,855	(1,446,314)	-	(1,446,314)	252,797
V336	SANDY VALLEY TRANS SER IN	(216,931)	(84,315)	(301,246)	-	(301,246)	36,752
V337	FRANKFORT ELEC WATER BD	(1,648,910)	(112,342)	(1,761,252)	-	(1,761,252)	279,352
V347	CITY OF RADCLIFF	(274,925)	(53,113)	(328,038)	-	(328,038)	46,577
V359	CITY OF ELSMERE	(82,081)	8,714	(73,367)	-	(73,367)	13,906
V363	LONDON LAUREL CO COMM CTR	(86,872)	(17,822)	(104,694)	-	(104,694)	14,718
V373	PADUCAH MCCRACKEN CO TOUR	(52,290)	7,956	(44,334)	-	(44,334)	8,859
V376	CITY OF BERE A	(508,673)	(496,084)	(1,004,757)	-	(1,004,757)	86,177
V398	CITY OF ELKHORN CITY	(17,741)	(14,460)	(32,201)	-	(32,201)	3,006
V400	PULASKI CO SOIL CONS DIST	(6,800)	(8,978)	(15,778)	-	(15,778)	1,152
V405	MARY W WELDON MEM PUB LIB	(30,037)	(1,255)	(31,292)	-	(31,292)	5,089
V407	BELL/WHITLEY COMM ACTION	(348,466)	(43,818)	(392,284)	-	(392,284)	59,036
V408	UNION EMERGENCY SERVICES	(9,751)	10,309	558	-	558	1,652
V419	DAYTON CITY SCHOOLS	(178,893)	6,426	(172,467)	-	(172,467)	30,307
V424	PENNYRILE ALLIED COMM SER	(578,020)	133,301	(444,719)	-	(444,719)	97,926
V430	OWENSBORO MUN UTILITIES	(1,555,093)	(1,038,453)	(2,593,546)	-	(2,593,546)	263,458
V436	APPALACHIAN RES & DEFENSE	(413,676)	142,618	(271,058)	-	(271,058)	70,083
V437	FKT/FKLN CO TOUR&CONV COM	(11,561)	(5,505)	(17,066)	-	(17,066)	1,959
V447	CITY OF ELIZABETH TOWN	(1,162,237)	110,494	(1,051,743)	-	(1,051,743)	196,902
V459	LUDLOW BD OF EDUCATION	(83,170)	(12,984)	(96,154)	-	(96,154)	14,090
V463	LONDON LAUREL TOURIST COM	(13,918)	(7,600)	(21,518)	-	(21,518)	2,358
V473	PADUCAH POWER SYSTEM	(770,348)	1,299	(769,049)	-	(769,049)	130,509
V476	KY RIVER FOOTHILLS DEV CO	(576,139)	(151,601)	(727,740)	-	(727,740)	97,607
V500	WEST PULASKI WATER DISTR	(76,120)	29,383	(46,737)	-	(46,737)	12,896
V505	CITY OF PARK CITY	(4,811)	868	(3,943)	-	(3,943)	815
V507	BELL CO SOLID WASTE OFFIC	(20,985)	(5,471)	(26,456)	-	(26,456)	3,555
V508	CITY OF UNION	(25,115)	11,849	(13,266)	-	(13,266)	4,255
V524	HOPKINSVL WATER ENV ATH	(588,775)	86,133	(502,642)	-	(502,642)	99,748
V530	AUDUBON AREA COMM SER INC	(1,958,310)	24,699	(1,933,611)	-	(1,933,611)	331,769
V537	CAPITAL COMMUNITY E I D A	(2,195)	(10,627)	(12,822)	-	(12,822)	372
V547	ELIZABETH TOWN TOUR/CON BU	(25,348)	(1,836)	(27,184)	-	(27,184)	4,294
V559	BEECHWOOD BOARD OF EDUC	(143,602)	(29,762)	(173,364)	-	(173,364)	24,329
V563	LONDON-LAUREL CO IDA	(14,838)	3,976	(10,862)	-	(10,862)	2,514
V576	SOUTHERN MADISON WATER DT	(32,849)	(17,617)	(50,466)	-	(50,466)	5,565
V607	PINEVILLE UTILITY COMM	(127,065)	(29,716)	(156,781)	-	(156,781)	21,527
V608	WALTON FIRE DIST/EMS	(11,210)	18,059	6,849	-	6,849	1,899
V619	SOUTHGATE BD OF ED	(33,446)	1,324	(32,122)	-	(32,122)	5,666
V624	HOPKINSVL ELECTRIC SYSTEM	(471,461)	(21,312)	(492,773)	-	(492,773)	79,873
V630	CITY OF WHITESVILLE	(33,207)	12,973	(20,234)	-	(20,234)	5,626
V637	FARMDALE WATER DISTRICT	(16,855)	(1,765)	(18,620)	-	(18,620)	2,855
V647	CITY OF VINE GROVE	(103,919)	23,800	(80,119)	-	(80,119)	17,606
V659	KENTON CO BD OF ED	(2,111,639)	(497,237)	(2,608,876)	-	(2,608,876)	357,746
V663	LAUREL CO CONSERV DIST	(6,743)	(856)	(7,599)	-	(7,599)	1,142
V673	PADUCAH-MCCRACKEN CO JOIN	(200,727)	(6,346)	(207,073)	-	(207,073)	34,006
V676	MADISON CO UTILITIES DIST	(90,918)	7,286	(83,632)	-	(83,632)	15,403
V707	BELL CO CONSERVATION DIST	(2,761)	771	(1,990)	-	(1,990)	468
V708	HEBRON FIRE PROTECTION DI	(7,714)	(2,736)	(10,450)	-	(10,450)	1,307
V719	SILVER GROVE BD OF ED	-	(363)	(363)	-	(363)	-
V724	PENNYRILE AREA DEVP DIST	(246,226)	(3,770)	(249,996)	-	(249,996)	41,715
V730	GREEN RIV AREA DEL DIST	(349,319)	40,934	(308,385)	-	(308,385)	59,180
V737	KY ASSOC OF CO (KACO)	(419,512)	(63,776)	(483,288)	-	(483,288)	71,072
V756	JEFF CO MED CENTER LAUNDR	(240,222)	(72,427)	(312,649)	-	(312,649)	40,697
V759	ERLANGER/ELSMERE BD OF ED	(431,768)	(48,989)	(480,757)	-	(480,757)	73,148
V773	MCCRACKEN CO PUB LIBRARY	(126,508)	(21,027)	(147,535)	-	(147,535)	21,433
V808	POINT PLEASANT FIRE DIST	-	(1,345)	(1,345)	-	(1,345)	-
V819	NEWPORT BD OF ED	(408,160)	2,828	(405,332)	-	(405,332)	69,149
V830	REGIONAL WTR RESOURCE AGY	(738,935)	122,448	(616,487)	-	(616,487)	125,187
V856	KYIANA REG PLANNING DEV	(456,235)	(83,802)	(540,037)	-	(540,037)	77,294
V859	COVINGTON BD OF ED	(1,101,397)	(160,145)	(1,261,542)	-	(1,261,542)	186,594
V873	PADUCAH-MCCRACKEN CO RIV	(56,690)	(2,168)	(58,858)	-	(58,858)	9,604
V919	CITY OF WILDER	(31,322)	643	(30,679)	-	(30,679)	5,306
V930	OWENSBORO METRO PLAN COMM	(89,627)	11,459	(78,168)	-	(78,168)	15,184
V937	HOUSING AUTH OF FRANKFORT	(75,975)	(9,149)	(85,124)	-	(85,124)	12,871
V959	CITY OF COVINGTON	(892,632)	1,981	(890,651)	-	(890,651)	151,226
W001	ADAIR COUNTY ATTORNEY	(14,019)	(3,476)	(17,495)	-	(17,495)	2,375



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
W003	ANDERSON COUNTY ATTORNEY	(7,539)	611	(6,928)	-	(6,928)	1,277
W004	BALLARD COUNTY ATTORNEY	(7,694)	(4,200)	(11,894)	-	(11,894)	1,303
W010	BOYD COUNTY ATTORNEY	(16,093)	(11,861)	(27,954)	-	(27,954)	2,726
W011	BOYLE COUNTY ATTORNEY	(13,011)	2,402	(10,609)	-	(10,609)	2,204
W013	BREATHITT CO ATTORNEY	(22,623)	14,520	(8,103)	-	(8,103)	3,833
W015	BULLITT COUNTY ATTORNEY	(44,417)	(18,764)	(63,181)	-	(63,181)	7,525
W016	BUTLER COUNTY ATTORNEY	(7,967)	4,467	(3,500)	-	(3,500)	1,350
W017	CALDWELL COUNTY ATTORNEY	(16,908)	2,515	(14,393)	-	(14,393)	2,865
W018	CALLOWAY COUNTY ATTORNEY	(25,739)	(2,620)	(28,359)	-	(28,359)	4,361
W019	CAMPBELL COUNTY ATTORNEY	(71,572)	2,113	(69,459)	-	(69,459)	12,125
W020	CARLISLE COUNTY ATTORNEY	-	(969)	(969)	-	(969)	-
W021	CARROLL COUNTY ATTORNEY	(3,884)	738	(3,146)	-	(3,146)	658
W022	CHILD SUPPORT ENFORCEMENT	(14,029)	4,237	(9,792)	-	(9,792)	2,377
W024	CHRISTIAN COUNTY ATTORNEY	(42,323)	(10,442)	(52,765)	-	(52,765)	7,170
W026	CLAY COUNTY ATTORNEY	(16,275)	(4,986)	(21,261)	-	(21,261)	2,757
W027	CLINTON CO ATTORNEY	(9,511)	(1,643)	(11,154)	-	(11,154)	1,611
W029	CUMBERLAND CO ATTORNEY	-	(9,789)	(9,789)	-	(9,789)	-
W030	DAVISS COUNTY ATTORNEY	(46,959)	35,708	(11,251)	-	(11,251)	7,956
W031	EDMONSON COUNTY ATTORNEY	(9,670)	5,299	(4,371)	-	(4,371)	1,638
W032	ELLIOTT COUNTY ATTORNEY	(6,726)	(1,877)	(8,603)	-	(8,603)	1,140
W033	ESTILL COUNTY ATTORNEY	(13,598)	(1,156)	(14,754)	-	(14,754)	2,304
W035	FLEMING COUNTY ATTORNEY	(23,345)	(2,914)	(26,259)	-	(26,259)	3,955
W036	FLOYD COUNTY ATTORNEY	(18,500)	8,081	(10,419)	-	(10,419)	3,134
W039	GALLATIN COUNTY ATTORNEY	(2,107)	2,436	329	-	329	357
W041	GRANT COUNTY CHILD SUPPOR	(10,014)	(5,689)	(15,703)	-	(15,703)	1,696
W043	GRAYSON COUNTY ATTORNEY	(7,461)	(10,464)	(17,925)	-	(17,925)	1,264
W044	GREEN COUNTY ATTORNEY	(7,633)	235	(7,398)	-	(7,398)	1,293
W045	GREENUP CO ATTY/CHILD SUP	-	(23,530)	(23,530)	-	(23,530)	-
W047	HARDIN COUNTY ATTORNEY	(59,387)	(40,042)	(99,429)	-	(99,429)	10,061
W048	HARLAN COUNTY ATTORNEY	(30,118)	(11,961)	(42,079)	-	(42,079)	5,103
W050	HART COUNTY ATTORNEY	(17,616)	(5,395)	(23,011)	-	(23,011)	2,985
W051	HENDERSON CO ATTORNEY	(37,296)	(4,278)	(41,574)	-	(41,574)	6,319
W052	HENRY COUNTY ATTORNEY	-	(7,425)	(7,425)	-	(7,425)	-
W055	JACKSON COUNTY ATTORNEY	(10,047)	193	(9,854)	-	(9,854)	1,702
W056	JEFFERSON CO ATTORNEY	(773,325)	(6,182)	(779,507)	-	(779,507)	131,014
W058	JOHNSON CO ATTORNEY	(14,201)	(6,190)	(20,391)	-	(20,391)	2,406
W060	KNOTT COUNTY ATTORNEY	(11,045)	(3,175)	(14,220)	-	(14,220)	1,871
W061	KNOX COUNTY ATTORNEY	(23,655)	237	(23,418)	-	(23,418)	4,008
W063	LAUREL COUNTY ATTORNEY	(49,775)	(2,168)	(51,943)	-	(51,943)	8,433
W064	LAWRENCE COUNTY ATTORNEY	(2,124)	(13,874)	(15,998)	-	(15,998)	360
W066	LESLIE COUNTY ATTORNEY	(9,980)	(2,791)	(12,771)	-	(12,771)	1,691
W067	LETCHER COUNTY ATTORNEY	(16,204)	(5,761)	(21,965)	-	(21,965)	2,745
W069	LINCOLN COUNTY ATTORNEY	(16,740)	1,909	(14,831)	-	(14,831)	2,836
W070	LIVINGSTON CO ATTORNEY	(10,263)	1,213	(9,050)	-	(9,050)	1,739
W071	LOGAN COUNTY ATTORNEY	-	(2,503)	(2,503)	-	(2,503)	-
W073	MCCRACKEN COUNTY ATTORNEY	(4,842)	(493)	(5,335)	-	(5,335)	820
W075	MCLEAN COUNTY ATTORNEY	(1,551)	(248)	(1,799)	-	(1,799)	263
W076	MADISON COUNTY ATTORNEY	(8,382)	(1,213)	(9,595)	-	(9,595)	1,420
W077	MAGOFFIN CO ATTORNEY	(3,871)	(690)	(4,561)	-	(4,561)	656
W078	MARION COUNTY ATTORNEY	(8,166)	207	(7,959)	-	(7,959)	1,383
W079	MARSHALL COUNTY ATTORNEY	(3,709)	(155)	(3,864)	-	(3,864)	628
W080	MARTIN COUNTY ATTORNEY	(16,585)	3,007	(13,578)	-	(13,578)	2,810
W082	MEADE COUNTY ATTORNEY	(7,677)	(4,238)	(11,915)	-	(11,915)	1,301
W083	MENIFEE COUNTY ATTORNEY	(4,356)	(1,222)	(5,578)	-	(5,578)	738
W084	MERCER COUNTY ATTORNEY	(13,675)	(1,243)	(14,918)	-	(14,918)	2,317
W085	METCALFE COUNTY ATTORNEY	(9,359)	(3,209)	(12,568)	-	(12,568)	1,586
W087	MONTGOMERY CO ATTORNEY	(5,229)	4,590	(639)	-	(639)	886
W090	NELSON COUNTY ATTORNEY	(32,064)	(1,789)	(33,853)	-	(33,853)	5,432
W091	NICHOLAS COUNTY ATTORNEY	(6,173)	(2,108)	(8,281)	-	(8,281)	1,046
W092	OHIO COUNTY ATTORNEY	(216)	(13,689)	(13,905)	-	(13,905)	37
W095	OWSLEY COUNTY ATTORNEY	-	(9,091)	(9,091)	-	(9,091)	-
W096	PENDLETON COUNTY ATTORNEY	(2,481)	(10,445)	(12,926)	-	(12,926)	420
W097	PERRY COUNTY ATTORNEY	(21,271)	(10,935)	(32,206)	-	(32,206)	3,604
W098	PIKE COUNTY ATTORNEY	(54,434)	(25,893)	(80,327)	-	(80,327)	9,222
W099	POWELL COUNTY ATTORNEY	(13,631)	(246)	(13,877)	-	(13,877)	2,309
W103	ROWAN COUNTY ATTORNEY	(9,113)	7,890	(1,223)	-	(1,223)	1,544



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
W104	RUSSELL COUNTY ATTORNEY	(14,083)	(5,263)	(19,346)	-	(19,346)	2,386
W105	SCOTT COUNTY ATTORNEY	-	(12,641)	(12,641)	-	(12,641)	-
W106	SHELBY COUNTY ATTORNEY	-	(8,078)	(8,078)	-	(8,078)	-
W107	SIMPSON COUNTY ATTORNEY	(7,242)	5,233	(2,009)	-	(2,009)	1,227
W109	TAYLOR COUNTY ATTORNEY	(19,983)	3,111	(16,872)	-	(16,872)	3,385
W110	TODD COUNTY ATTORNEY	-	(1,370)	(1,370)	-	(1,370)	-
W113	UNION COUNTY ATTORNEY	(789)	(592)	(1,381)	-	(1,381)	134
W114	WARREN CO ATTY/CHILD SUPP	(66,450)	(4,613)	(71,063)	-	(71,063)	11,258
W115	WASHINGTON CO ATTORNEY	(6,629)	(1,837)	(8,466)	-	(8,466)	1,123
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	(7,117)	2,089	(5,028)	-	(5,028)	1,206
W120	WOODFORD COUNTY ATTORNEY	(14,242)	(8,397)	(22,639)	-	(22,639)	2,413
X030	OWENSBORO DAVIESS CO TOUR	(41,794)	885	(40,909)	-	(40,909)	7,081
X034	FAYETTE CO ATTORNEY OFF	(182,092)	(40,581)	(222,673)	-	(222,673)	30,849
X059	KENTON COUNTY ATTORNEY	(119,610)	(9,156)	(128,766)	-	(128,766)	20,264
X105	GEORGETOWN WATER & SEWER	(402,010)	(30,780)	(432,790)	-	(432,790)	68,107
X956	LOU FIREFIGHTERS PENS FUN	(9,811)	(14,035)	(23,846)	-	(23,846)	1,662
TOTAL		(337,157,733)	(10,034,536)	(347,192,269)	-	(347,192,269)	57,119,923

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
10005	LEGS GENERAL ASSEMBLY	11,737	2,414	2,865	39,923	56,939	31,112	2,072	11,060	29,729	73,973
20025	JUDL ADM OFF OF THE COURT	7,784,306	1,600,803	1,899,893	3,041,635	14,326,637	20,633,656	1,374,238	7,335,374	1,384,502	30,727,770
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	989,550	203,496	241,516	51,940	1,486,502	2,622,974	174,695	932,481	657,676	4,387,826
39932	JEFFERSON CO SHERIFF	488,604	100,479	119,252	525,796	1,234,131	1,295,130	86,258	460,426	-	1,841,814
39933	KENTON CO COURT CLERK	157,351	32,359	38,404	53,019	281,133	417,087	27,779	148,277	95,889	689,032
39934	KENTON CO SHERIFF	69,651	14,323	17,000	12,598	113,572	184,623	12,296	65,635	6,343	268,897
39935	CAMPBELL COUNTY CLERK	108,745	22,363	26,541	4,772	162,421	288,247	19,198	102,473	59,501	469,419
39936	CAMPBELL CO SHERIFF	45,414	9,339	11,084	55	65,892	120,377	8,017	42,795	36,052	207,241
39937	FAYETTE CO CLERK	344,482	70,841	84,077	-	499,400	913,110	60,815	324,615	275,712	1,574,252
39938	FAYETTE CO SHERIFF	229,825	47,262	56,093	97,846	431,026	609,191	40,573	216,571	72,840	939,175
39939	DAVISS CO CLERK	128,217	26,367	31,293	14,879	200,756	339,861	22,635	120,822	46,230	529,548
39940	DAVISS CO SHERIFF	43,744	8,996	10,676	36,063	99,479	115,951	7,723	41,221	1,034	165,929
39941	PIKE CO CLERK	57,023	11,727	13,918	18,835	101,503	151,150	10,067	53,735	29,132	244,084
39942	PIKE CO SHERIFF	80,476	16,550	19,642	19,987	136,655	213,316	14,207	75,835	68,451	371,809
39943	HARDIN COUNTY CLERK OFFIC	140,917	28,979	34,393	1,340	205,629	373,524	24,877	132,790	30,343	561,534
39944	HARDIN COUNTY SHERIFF	70,007	14,397	17,086	30,917	132,407	185,565	12,359	65,969	12,994	276,887
39945	WARREN COUNTY CLERKS OFF	142,412	29,286	34,758	36,878	243,334	377,487	25,141	134,199	60,853	597,680
39946	WARREN COUNTY SHERIFF	231,180	47,541	56,423	110,851	445,995	612,783	40,812	217,848	49,637	921,080
39947	BOONE COUNTY CLERK	169,316	34,819	41,324	37,199	282,658	448,802	29,891	159,551	19,882	658,126
39948	BOONE COUNTY SHERIFF	46,491	9,561	11,347	21,335	88,734	123,234	8,208	43,810	27,275	202,527
39949	CHRISTIAN COUNTY CLERK	60,624	12,467	14,796	8,291	96,178	160,695	10,703	57,128	35,443	263,969
39950	CHRISTIAN COUNTY SHERIFF	251,400	51,699	61,358	121,514	485,971	666,378	44,382	236,901	61,910	1,009,571
39951	MADISON COUNTY CLERK	117,595	24,183	28,701	1,282	171,761	311,705	20,760	110,813	4,671	447,949
39952	MADISON COUNTY SHERIFF	46,582	9,579	11,369	43,827	111,357	123,473	8,224	43,895	8,189	183,781
39961	BULLITT COUNTY CLERK	135,269	27,817	33,015	14,194	210,295	358,554	23,880	127,468	13,606	523,508
39962	BULLITT CO SHERIFF	186,542	38,361	45,529	131,041	401,473	494,462	32,932	175,784	13,978	717,156
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	4	4	-	-	-	1,708	1,708
116A	WAYNE COUNTY ATTORNEY	10,214	2,100	2,493	3,398	18,205	27,074	1,803	9,625	14,371	52,873
A051	HENDERSON CO TOURIST COMM	11,438	2,352	2,792	15,961	32,543	30,319	2,019	10,779	432	43,549
A073	HOUSING AUTH OF PADUCAH	160,105	32,925	39,076	41,623	273,729	424,386	28,265	150,872	30,033	633,556
A087	Reid Village Water District	16,958	3,487	4,139	50,168	74,752	44,950	2,994	15,980	282	64,206
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	58,419	12,014	14,258	11,570	96,261	154,849	10,313	55,050	13,701	233,913
AB19	BELLEVUE/DAYTON FIRE	3,015	620	736	5,992	10,363	7,993	532	2,841	10,327	21,693
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	11,507	2,366	2,808	34,897	51,578	30,501	2,031	10,843	-	43,375
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	6,647	1,367	1,622	2,042	11,678	17,620	1,174	6,264	126	25,184
B010	HOUSING AUTHORITY OF CATLETTSBURG	24,191	4,975	5,904	4,239	39,309	64,123	4,271	22,796	18,433	109,623
B015	CITY OF HILLVIEW	75,841	15,596	18,510	41,854	151,801	201,030	13,389	71,467	14,638	300,524
B017	PENNYRILE EMER ASST CTR	25,428	5,229	6,206	1,365	38,228	67,401	4,489	23,961	26,226	122,077
B018	W KY ED COOPERATIVE	14,700	3,023	3,588	1,834	23,145	38,964	2,595	13,852	7,247	62,658
B019	CAMPBELL FIRE/ RESCUE	10,912	2,244	2,663	33,139	48,958	28,924	1,926	10,283	-	41,133
B023	CITY OF LONDON TOURISM	71,489	14,701	17,448	182,934	286,572	189,495	12,621	67,366	10,487	279,969
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	39,243	8,070	9,578	24,906	81,797	104,020	6,928	36,980	1,088	149,016
B030	OWENSBORO/DAV CO ECO DEV	28,356	5,831	6,921	42,356	83,464	75,162	5,006	26,721	26,658	133,547
B035	GTR FLEMING CO WATER COMM	11,167	2,296	2,726	-	16,189	29,601	1,971	10,523	3,704	45,799
B038	CITY OF HICKMAN	83,364	17,143	20,346	87,933	208,786	220,970	14,717	78,556	-	314,243
B042	HOUSING AUTH OF MAYFIELD	64,020	13,165	15,625	8,546	101,356	169,695	11,302	60,327	21,604	262,928
B043	GRAYSON CO CONSERV DIST	3,043	626	743	45	4,457	8,067	537	2,868	681	12,153
B045	CITY OF BELLEFONTE	-	-	-	-	-	-	-	-	1,474	1,474
B048	CITY OF HARLAN	116,962	24,053	28,547	25,664	195,226	310,029	20,648	110,217	8,621	449,515
B051	HENDERSON CITY/CO PLANNIN	36,433	7,492	8,892	-	52,817	96,572	6,432	34,332	13,884	151,220
B052	HENRY CO WATER DIST #2	103,537	21,292	25,270	24,108	174,207	274,442	18,278	97,565	46,857	437,142
B054	CITY OF NORTONVILLE	20,410	4,197	4,981	5,529	35,117	54,099	3,603	19,232	15,420	92,354
B058	JOHNSON CO FISCAL COURT	186,031	38,256	45,404	6,672	276,363	493,108	32,842	175,302	124,756	826,008
B061	KNOX CO UTILITIES COMM	36,944	7,597	9,017	3,235	56,793	97,926	6,522	34,813	19,249	158,510
B072	LAKE BARKLEY TOUR COMM	3,844	790	938	716	6,288	10,189	679	3,622	5,045	19,535
B078	MARION CO WATER DISTRICT	59,556	12,247	14,536	24,903	111,242	157,863	10,514	56,121	8,940	233,438
B084	N MERCER WATER DISTRICT	66,895	13,757	16,327	17,348	114,327	177,316	11,810	63,037	14,870	267,033
B087	MONTGOMERY CO FIRE DIST	225,797	46,434	55,110	-	327,341	598,515	39,862	212,775	230,662	1,081,814
B097	KY RIVER REGIONAL JAIL	128,890	26,505	31,458	98,408	285,261	341,644	22,754	121,456	1,303	487,157
B098	PIKE CO SENIOR CITIZEN PR	17,017	3,500	4,153	-	24,670	45,107	3,004	16,036	18,051	82,198
B100	CITY OF SCIENCE HILL	9,320	1,917	2,275	2,997	16,509	24,705	1,645	8,783	14,472	49,605
B104	RUSSELL CO AMBULANCE SER	92,051	18,930	22,467	37,071	170,519	243,999	16,251	86,743	15,607	362,600



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
B106	NORTH SHELBY WATER CO	68,038	13,992	16,606	15,969	114,605	180,346	12,011	64,114	16,397	272,868
B109	CAMPBELL/TAYLOR CO I D A	9,825	2,020	2,398	68	14,311	26,042	1,734	9,258	3,678	40,712
B113	UNION CO ECONOMIC DEVELOP	10,373	2,133	2,532	2,351	17,389	27,495	1,831	9,775	17	39,118
B115	Springfield Washington County 911 dispatch	34,820	7,160	8,498	104,174	154,652	92,295	6,147	32,811	-	131,253
B116	MONTICELLO/WAYNE TELE BOA	31,589	6,496	7,710	27,354	73,149	83,733	5,577	29,767	2,994	122,071
B118	WHITLEY CO CONSERV DIST	3,283	675	801	6,085	10,844	8,703	580	3,094	5,710	18,087
B124	HOPKINS-CHRIST CO PLANNIN	99,356	20,432	24,250	19,549	163,587	263,361	17,540	93,626	67,853	442,380
B156	LOU POLICE RETIRE FUND	12,373	2,544	3,020	-	17,937	32,796	2,184	11,659	2,311	48,950
B179	HOUSING AUTH OF BENTON	23,313	4,794	5,690	1,953	35,750	61,794	4,116	21,968	4,516	92,394
B230	RIVERPARK CTR OWENSBORO	11,068	2,276	2,701	46,408	62,453	29,337	1,954	10,429	145,837	187,557
B256	BUECHEL FIRE PROTECT DIST	-	-	-	-	-	-	-	-	17,160	17,160
B259	CITY OF LUDLOW	42,713	8,784	10,425	43,002	104,924	113,218	7,541	40,250	2,481	163,490
B356	CITY OF DOUGLASS HILLS	23,867	4,908	5,825	6,412	41,012	63,264	4,213	22,491	5,907	95,875
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	121,731	25,033	29,711	178,364	354,839	322,670	21,490	114,711	1,751	460,622
B656	LOUISVILLE AIRPORT AUTHOR	910,438	187,227	222,208	157,367	1,477,240	2,413,274	160,728	857,932	63,283	3,495,217
B756	LEGAL AID SOCIETY INC	307,588	63,254	75,072	134,386	580,300	815,315	54,301	289,849	141,893	1,301,358
B856	JEFF CO SOIL/CONSER DIST	1,586	326	387	4,602	6,901	4,203	280	1,494	5,234	11,211
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	17,076	3,512	4,168	18,989	43,745	45,264	3,015	16,092	5,784	70,155
C045	GREENUP COUNTY PUBLIC LIBRARY	64,384	13,240	15,714	182,375	275,713	170,661	11,366	60,671	-	242,698
C079	JONATHAN CREEK WATER DIST	36,872	7,583	8,999	6,863	60,317	97,736	6,509	34,746	273	139,264
C087	CITY OF JEFFERSONVILLE	25,070	5,155	6,119	9,879	46,223	66,451	4,426	23,624	9,509	104,010
C105	CITY OF SADIEVILLE	4,227	869	1,032	633	6,761	11,205	746	3,983	2,024	17,958
C106	CITY OF SIMPSONVILLE	45,485	9,354	11,101	9,912	75,852	120,567	8,030	42,862	20,609	192,068
C118	HOUSING AUTH OF CORBIN	23,652	4,864	5,773	7,968	42,257	62,694	4,176	22,288	30,496	119,654
C230	HOUSING AUTH OF OWENSBORO	150,713	30,993	36,784	60,458	278,948	399,492	26,607	142,021	3,655	571,775
C256	LOUISVILLE/JEFF CO METRO	17,544,191	3,607,875	4,281,959	2,043,973	27,477,998	46,503,930	3,097,244	16,532,392	3,413,984	69,547,550
D017	CALDWELL CO WATER DISTRIC	38,097	7,834	9,298	42,205	97,434	100,981	6,726	35,899	9,473	153,079
D025	WINCHESTER-CLARK COUNTY TOURISM	5,439	1,118	1,327	-	7,884	14,416	960	5,125	10,550	31,051
D052	CITY OF PLEASUREVILLE	3,744	770	914	918	6,346	9,925	661	3,528	484	14,598
D054	CITY OF HANSON	37,751	7,763	9,214	112,061	166,789	100,065	6,664	35,574	-	142,303
D071	CITY OF LEWISBURG	21,662	4,455	5,287	6,652	41,056	57,418	3,824	20,412	16,414	98,068
D079	NORTH MARSHALL WATER DIST	73,371	15,088	17,907	26,141	132,507	194,482	12,953	69,139	18,486	295,060
D084	GTR H/MERCER PL&ZONING CO	5,545	1,140	1,353	1,933	9,971	14,697	979	5,225	9,133	30,034
D098	CITY OF COAL RUN VILLAGE	20,425	4,200	4,985	11,972	41,582	54,140	3,606	19,247	27,998	104,991
D113	UNION CO WATER DISTRICT	30,817	6,337	7,521	7,171	51,846	81,685	5,440	29,039	3,807	119,971
D118	WHITLEY CO WATER DIST	22,718	4,672	5,545	37,059	69,994	60,217	4,011	21,408	39,110	124,746
D135	WESTERN FLEMING WATER DIS	32,817	6,749	8,009	23,154	70,729	86,986	5,793	30,924	9,548	133,251
G015	ZONETON FIRE PROT DIST	8,619	1,772	2,104	17,012	29,507	22,847	1,522	8,122	6,973	39,464
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	28,614	5,884	6,984	86,798	128,280	75,848	5,052	26,964	-	107,864
G090	NELSON CO. DISPATCH	-	-	-	1,960	1,960	-	-	-	201,489	201,489
GS06	SHELBY CO SUB FIRE DIST	8,168	1,680	1,993	1,092	12,933	21,649	1,442	7,697	1,531	32,319
J001	ADAIR CO BD OF EDUCATION	397,699	81,785	97,065	138,714	715,263	1,054,170	70,210	374,763	284,945	1,784,088
J002	CITY OF SCOTTSVILLE	235,121	48,351	57,385	53,191	394,048	623,228	41,508	221,561	6,464	892,761
J003	CITY OF LAWRENCEBURG	243,319	50,037	59,386	3,311	356,053	644,960	42,955	229,287	80,016	997,218
J004	BALLARD CO BD OF ED	163,999	33,726	40,027	46,614	284,366	434,707	28,952	154,541	187,188	805,388
J005	GLASGOW BD OF EDUCATION	296,467	60,967	72,358	6,418	436,210	785,838	52,338	279,370	69,921	1,187,467
J006	BATH CO BD OF EDUC	295,050	60,676	72,012	15,966	443,704	782,082	52,088	278,034	98,045	1,210,249
J007	CITY OF MIDDLESBORO	114,888	23,626	28,040	21,869	188,423	304,530	20,282	108,262	95,061	528,135
J008	BOONE CO WATER DISTRICT	167,407	34,426	40,858	28,313	271,004	443,740	29,554	157,752	41,635	672,681
J009	BOURBON CO BD OF EDUCATIO	524,663	107,894	128,053	144,236	904,846	1,390,711	92,624	494,405	108,445	2,086,185
J010	FAIRVIEW BD OF EDUCATION	101,895	20,954	24,869	25,084	172,802	270,090	17,988	96,018	11,386	395,482
J011	DANVILLE CITY BD OF ED	300,670	61,831	73,384	62,661	498,546	796,977	53,080	283,330	61,237	1,194,624
J012	BRACKEN CO BD OF EDUC	177,879	36,580	43,414	96,386	354,259	471,500	31,403	167,621	73,388	743,912
J013	BREATHITT CO BD OF ED	307,118	63,157	74,957	109,924	555,156	814,069	54,218	289,406	111,230	1,268,923
J014	BRECKINRIDGE CO BD OF ED	455,573	93,686	111,190	44,723	705,172	1,207,574	80,427	429,299	69,381	1,786,681
J015	BULLITT CO BD OF ED	1,934,950	397,913	472,258	333,818	3,138,939	5,128,923	341,595	1,823,359	567,880	7,861,757
J016	BUTLER CO BD OF ED	285,440	58,699	69,667	32,230	446,036	756,609	50,392	268,979	134,933	1,210,913
J017	CALDWELL CO BD EDUCATION	303,445	62,402	74,061	10,923	450,831	804,334	53,570	285,945	73,548	1,217,397
J018	CALLOWAY CO BD OF EDUC	407,225	83,744	99,390	91,409	681,768	1,079,419	71,891	383,739	81,124	1,616,173
J019	SANITATION DISTRICT NO 1	1,385,404	284,901	338,132	-	2,008,437	3,672,255	244,579	1,305,506	602,243	5,824,583
J021	CARROLL CO BD OF ED	480,150	98,740	117,189	24,940	721,019	1,272,721	84,765	452,459	130,288	1,940,233
J022	CARTER CO BD OF ED	657,051	135,119	160,365	-	952,535	1,741,628	115,996	619,158	171,437	2,648,219
J023	CASEY CO BD OF ED	412,022	84,730	100,561	56,773	654,086	1,092,135	72,738	388,260	118,164	1,671,297
J024	CITY OF HOPKINSVILLE	833,198	171,343	203,356	532,292	1,740,189	2,208,537	147,092	785,147	-	3,140,776
J025	CLARK CO BD OF ED	995,786	204,778	243,039	363,789	1,807,392	2,639,504	175,796	938,358	166,938	3,920,596



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J026	CLAY CO BD OF ED	533,800	109,773	130,283	218,307	992,163	1,414,929	94,237	503,015	73,061	2,085,242
J027	CLINTON CO BD OF ED	254,256	52,286	62,056	-	368,598	673,950	44,886	239,593	171,275	1,129,704
J028	CRITTENDEN CO BD OF ED	209,658	43,115	51,171	-	303,944	555,736	37,013	197,567	51,624	841,940
J029	CUMBERLAND CO BD OF ED	209,658	43,115	51,171	110,688	414,632	555,736	37,013	197,567	-	790,316
J030	DAVISS CO LIBRARY DIST	194,834	40,067	47,553	3,114	285,568	516,442	34,396	183,598	31,586	766,022
J031	EDMONSON CO BD OF EDUC	286,599	58,938	69,949	41,397	456,883	759,681	50,596	270,071	137,223	1,217,571
J032	ELLIOTT CO BD OF ED	141,745	29,149	34,595	50,542	256,031	375,720	25,024	133,571	53,545	587,860
J033	ESTILL CO CONSERVATION DI	8,812	1,812	2,151	2,762	15,537	23,359	1,556	8,304	2,510	35,729
J034	GREATER LEX CONV&VISITOR	234,158	48,153	57,150	170,678	510,139	620,677	41,338	220,654	4,073	886,742
J035	FLEMING CO BD OF ED	274,556	56,461	67,010	42,068	440,095	727,760	48,470	258,722	174,109	1,209,061
J037	CITY OF FRANKFORT	814,063	167,408	198,686	80,911	1,261,068	2,157,815	143,714	767,115	338,797	3,407,441
J038	FULTON COUNTY BD OF EDUC	91,488	18,814	22,329	44,079	176,710	242,504	16,151	86,211	-	344,866
J039	GALLATIN CO BD OF EDUC	323,063	66,436	78,849	158,288	626,636	856,336	57,033	304,432	69,207	1,287,008
J040	CITY OF LANCASTER	125,401	25,788	30,606	70,647	252,442	332,396	22,138	118,169	9,984	482,687
J041	WILLIAMSTOWN INDEPDNT SC	171,478	35,264	41,852	30,686	279,280	454,532	30,273	161,589	25,975	672,369
J042	GRAVES CO LIBRARY	28,854	5,934	7,042	7,183	49,013	76,483	5,094	27,190	5,525	114,292
J043	GRAYSON CO BD OF ED	680,357	139,912	166,053	149,458	1,135,780	1,803,406	120,110	641,120	222,425	2,787,061
J044	GREEN CO BD OF EDUCATION	290,069	59,651	70,796	85,190	505,706	768,879	51,209	273,341	103,343	1,196,772
J045	RUSSELL INDPT BD OF ED	301,470	61,996	73,579	87,778	524,823	799,099	53,221	284,084	179,116	1,315,520
J046	HANCOCK CO BD EDUCATION	323,425	66,511	78,937	44,803	513,676	857,293	57,097	304,772	71,920	1,291,082
J047	HARDIN CO SOIL CN DIST	4,582	942	1,118	3,904	10,546	12,146	809	4,318	7,401	24,674
J048	HARLAN CO BD OF EDUCATION	711,620	146,341	173,683	139,001	1,170,645	1,886,272	125,629	670,580	197,865	2,880,346
J049	HARRISON CO BD OF ED	429,282	88,280	104,774	50,082	672,418	1,137,886	75,785	404,525	152,901	1,771,097
J050	HART CO BD OF ED	386,684	79,520	94,377	80,909	641,490	1,024,974	68,265	364,384	95,252	1,552,875
J051	HENDERSON PUBLIC LIBRARY	138,736	28,530	33,861	15,073	216,200	367,744	24,492	130,735	6,210	529,181
J052	EMINENCE INDEP BD OF EDUC	143,888	29,590	35,118	44,272	252,868	381,401	25,402	135,590	63,502	605,895
J053	HICKMAN CO BD OF ED	108,545	22,322	26,492	39,980	197,339	287,719	19,163	102,285	42,554	451,721
J054	HOPKINS CO BD OF ED	1,095,840	225,354	267,458	204,625	1,793,277	2,904,714	193,459	1,032,641	143,309	4,274,123
J055	JACKSON CO BD OF ED	371,657	76,429	90,709	228,726	767,521	985,143	65,612	350,223	95,336	1,496,314
J056	JEFF CO METRO SEWER DIST	6,123,036	1,259,172	1,494,432	1,283,362	10,160,002	16,230,173	1,080,958	5,769,912	851,396	23,932,439
J057	JESSAMINE CO BD OF ED	1,547,550	318,246	377,706	540,115	2,783,617	4,102,050	273,204	1,458,300	248,562	6,082,116
J058	PAINTSVILLE GAS/WATER SYS	212,365	43,672	51,831	16,901	324,769	562,912	37,491	200,118	23,746	824,267
J059	KENTON COUNTY AIRPORT BD	2,938,820	604,354	717,269	1,424,217	5,684,660	7,789,853	518,818	2,769,334	484,183	11,562,188
J060	KNOTT CO BD OF EDUCATION	348,849	71,739	85,143	-	505,731	924,686	61,586	328,731	232,278	1,547,281
J061	KNOX CO BD OF EDUCATION	689,005	141,690	168,163	8,497	1,007,355	1,826,327	121,637	649,269	417,750	3,014,983
J062	LARUE CO PUBLIC LIBRARY	18,712	3,848	4,567	7,320	34,447	49,599	3,303	17,633	4,325	74,860
J063	CITY OF LONDON	285,238	58,658	69,617	110,037	523,550	756,073	50,356	268,788	165,264	1,240,481
J064	LAWRENCE CO BD OF ED	375,582	77,237	91,667	-	544,486	995,546	66,305	353,922	169,681	1,585,454
J065	LEE CO BD OF ED	140,686	28,931	34,337	16,447	220,401	372,913	24,837	132,572	133,176	663,498
J066	LESLIE CO BD OF ED	306,682	63,068	74,851	14,977	459,578	812,913	54,141	288,995	20,340	1,176,389
J067	CITY OF WHITESBURG	105,443	21,684	25,735	116,761	269,623	279,495	18,615	99,362	152,857	550,329
J068	ELEC PLT BD OF VANCEBURG	95,254	19,588	23,248	-	138,090	252,487	16,816	89,760	58,757	417,820
J069	LINCOLN CO BD OF EDUC	648,559	133,373	158,292	114,394	1,054,618	1,719,120	114,496	611,156	13,431	2,458,203
J070	LIVINGSTON CO BD OF ED	210,624	43,314	51,406	6,102	311,446	558,296	37,183	198,477	171,441	965,397
J071	LOGAN CO BD OF EDUCATION	476,247	97,938	116,236	131,730	822,151	1,262,375	84,076	448,781	109,003	1,904,235
J072	LYON CO. PUBLIC LIBRARY	15,812	3,252	3,859	1,236	24,159	41,912	2,791	14,900	1,235	60,838
J073	PADUCAH WATER WORKS	361,070	74,252	88,125	4,983	528,430	957,078	63,743	340,246	93,948	1,455,015
J074	MCCREARY CO BD OF EDUCATN	447,807	92,089	109,295	83,077	732,268	1,186,990	79,056	421,981	413,848	2,101,875
J075	MCLEAN CO BD OF ED	215,842	44,387	52,680	6,771	319,680	572,126	38,105	203,394	44,445	858,070
J076	MADISON CO BD OF ED	1,728,083	355,372	421,768	194,854	2,700,077	4,580,585	305,075	1,628,422	223,393	6,737,475
J077	MAGOFFIN CO BD OF ED	322,456	66,311	78,701	24,455	491,923	854,725	56,926	303,859	204,465	1,419,975
J078	MARION CO BD OF EDUCATION	399,474	82,150	97,499	61,597	640,720	1,058,876	70,523	376,436	216,372	1,722,207
J079	MARSHALL COUNTY BD OF ED	622,649	128,045	151,968	69,427	972,089	1,650,439	109,922	586,740	284,475	2,631,576
J080	MARTIN CO BD OF ED	309,388	63,624	75,512	97,071	545,595	820,088	54,619	291,546	230,195	1,396,448
J081	MASON CO BD OF ED	407,739	83,849	99,516	107,879	698,983	1,080,782	71,982	384,224	104,455	1,641,443
J082	MEADE CO PUBLIC LIBRARY	50,955	10,479	12,436	34,973	108,843	135,066	8,996	48,017	1,251	193,330
J083	MENIFEE CO BD OF ED	154,785	31,831	37,778	21,651	246,045	410,283	27,326	145,858	113,665	697,132
J084	CITY OF HARRODSBURG	176,440	36,284	43,063	27,739	283,526	467,685	31,149	166,265	478,312	1,143,411
J085	METCALFE CO BD OF ED	247,247	50,845	60,345	4,668	363,105	655,372	43,649	232,988	150,034	1,082,043
J086	MONROE CO BOARD OF ED	421,716	86,724	102,927	129,090	740,457	1,117,830	74,449	397,395	117,164	1,706,838
J087	MT STERLING WATER WORKS	199,535	41,033	48,700	38,906	328,174	528,901	35,226	188,027	49,436	801,590
J088	MORGAN CO BD OF EDUCATION	304,925	62,706	74,422	13,796	455,849	808,256	53,831	287,339	133,044	1,282,470
J089	MUHLENBERG CO LIB BD DIST	47,691	9,807	11,640	23,114	92,252	126,413	8,419	44,940	34,333	214,105
J090	CITY OF BARDSTOWN	651,827	134,045	159,090	301,122	1,246,084	1,727,781	115,073	614,235	96,209	2,553,298
J091	NICHOLAS CO BD OF ED	152,489	31,359	37,217	34,756	255,821	404,198	26,920	143,695	84,953	659,766
J092	OHIO CO BD OF ED	555,259	114,186	135,520	106,562	911,527	1,471,810	98,025	523,236	507,251	2,600,322



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J093	OLDHAM COUNTY BD OF ED	2,022,547	415,927	493,637	660,196	3,592,307	5,361,114	357,060	1,905,904	410,659	8,034,737
J094	OWEN CO BD OF ED	323,004	66,424	78,835	78,828	547,091	856,179	57,023	304,376	66,204	1,283,782
J095	OWSLEY CO BD OF EDUCATION	193,084	39,707	47,125	55,135	335,051	511,802	34,087	181,948	104,541	832,378
J096	PENDLETON CO BD OF ED	390,245	80,252	95,246	223,903	789,646	1,034,411	68,894	367,739	81,643	1,552,687
J097	HAZARD CITY SCHOOLS	168,603	34,672	41,150	177,332	321,757	446,911	29,765	158,879	84,521	720,076
J098	PIKE CO BD OF EDUCATION	1,528,673	314,364	373,099	186,040	2,402,176	4,052,013	269,871	1,440,512	695,807	6,458,203
J099	POWELL CO BD OF EDUCATION	319,765	65,758	78,044	7,634	471,201	847,592	56,451	301,323	349,058	1,554,424
J100	CITY OF SOMERSET	712,856	146,595	173,985	-	1,033,436	1,889,550	125,847	671,745	174,605	2,861,747
J101	ROBERTSON CO BD OF ED	81,809	16,824	19,967	19,729	138,329	216,850	14,443	77,091	66,373	374,757
J102	ROCKCASTLE CO BD OF ED	453,152	93,188	110,600	167,136	824,076	1,201,159	79,999	427,018	146,806	1,854,982
J103	ROWAN CO BD OF ED	536,304	110,288	130,894	-	777,486	1,421,567	94,679	505,375	155,642	2,177,263
J104	RUSSELL CO BD OF ED	495,719	101,942	120,989	172,703	891,353	1,313,989	87,514	467,130	229,171	2,097,804
J105	SCOTT CO BOARD OF ED	1,720,682	353,850	419,962	465,855	2,960,349	4,560,966	303,768	1,621,448	229,626	6,715,808
J106	SHELBY CO LIBRARY	43,822	9,012	10,695	3,466	66,995	116,158	7,736	41,295	10,036	175,225
J107	SIMPSON CO BD OF ED	484,757	99,688	118,313	22,253	725,011	1,284,933	85,579	456,800	76,156	1,903,468
J108	SPENCER CO BD OF EDUC	612,024	125,860	149,375	211,332	1,098,591	1,622,275	108,046	576,727	-	2,307,048
J109	TAYLOR CO BD OF ED	579,478	119,167	141,432	126,965	967,042	1,536,007	102,301	546,059	94,445	2,278,812
J110	TODD CO BD OF ED	376,336	77,392	91,851	54,059	599,638	997,544	66,438	354,632	179,358	1,597,972
J111	TRIGG CO BD OF ED	289,826	59,601	70,737	8,271	428,435	768,235	51,166	273,112	183,250	1,275,763
J112	TRIMBLE CO BD OF ED	208,036	42,781	50,775	36,420	338,012	551,434	36,727	196,038	15,846	800,045
J113	CITY OF MORGANFIELD	204,466	42,047	49,903	-	296,416	541,972	36,096	192,674	98,251	868,993
J115	SPRINGFIELD WATER & SEWER	107,570	22,121	26,254	40,163	196,108	285,134	18,990	101,367	11,567	417,058
J117	CITY OF SEBREE	35,770	7,356	8,730	32,704	84,560	94,814	6,315	33,707	10,958	145,794
J118	CITY OF CORBIN	220,692	45,384	53,864	46,379	366,319	584,982	38,961	207,964	35,638	867,545
J119	WOLFE CO BD OF EDUCATION	203,821	41,915	49,746	31,423	326,905	540,263	35,982	192,066	125,062	893,373
J120	WOODFORD CO BD OF ED	839,540	172,647	204,904	393,924	1,611,015	2,225,348	148,212	791,123	63,532	3,228,215
J124	PENNYRILE NAR TASK FORCE	3,093	636	755	-	4,484	8,199	546	2,915	1,704	13,364
J134	LEX-FAY CO HUM RIGHTS COM	21,170	4,353	5,167	12,196	42,886	56,114	3,737	19,949	4,411	84,211
J135	FLEMING CO EMS	68,025	13,989	16,603	21,865	120,482	180,313	12,009	64,102	31,187	287,611
J154	CITY OF EARLINGTON	19,911	4,095	4,860	36,662	65,528	52,778	3,515	18,763	42,370	117,426
J156	CITY OF JEFFERSONTOWN	440,119	90,508	107,419	8,313	646,359	1,166,612	77,698	414,737	73,350	1,732,397
J178	LEBANON HOUSING AUTHORITY	28,954	5,954	7,067	14,846	56,821	76,748	5,112	27,284	22,888	132,032
J179	MARSHALL CO TOURIST COMM	7,719	1,587	1,884	3,866	15,056	20,461	1,363	7,274	1,762	30,860
J190	CITY OF BLOOMFIELD	33,894	6,970	8,272	49,939	99,075	89,843	5,984	31,940	49,021	176,788
J200	SOMERSET-PULASKI CONV & V	16,952	3,486	4,137	4,055	28,630	44,934	2,993	15,974	2,308	66,209
J203	FRONTIER HOUSING INC	16,612	3,416	4,055	-	24,083	44,034	2,933	15,654	34,060	96,681
J205	GEORGETOWN-SCOTT CO P COM	58,587	12,048	14,299	278	85,212	155,295	10,343	55,208	5,970	226,816
J210	BOYD CO AMBULANCE SERVICE	11,448	2,354	2,794	13,793	30,389	30,344	2,021	10,787	-	43,152
J214	COMM ACTION SOUTHERN KY	443,468	91,197	108,236	-	642,901	1,175,488	78,290	417,892	528,846	2,200,516
J217	CITY OF PROVIDENCE	174,798	35,946	42,663	11,530	264,937	463,334	30,859	164,718	84,405	743,316
J219	CAMPBELL CO PUBLIC LIBRAR	199,768	41,081	48,757	-	289,606	529,521	35,267	188,247	58,747	811,782
J224	HOUSING AUTH OF HOPKINSVL	56,223	11,562	13,722	27,522	109,029	149,028	9,926	52,980	67,074	279,008
J234	LFUC HOUSING AUTHORITY	379,202	77,981	92,551	70,965	620,699	1,005,141	66,944	357,333	85,998	1,515,416
J256	CITY OF ST MATTHEWS	160,339	32,973	39,133	-	232,445	425,005	28,306	151,092	60,714	665,117
J259	CITY OF PARK HILLS	14,070	2,894	3,434	1,551	21,949	37,296	2,484	13,259	2,139	55,178
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	54,849	11,279	13,387	7,078	86,593	145,387	9,683	51,686	4,697	211,453
J314	BOWL GRN WARREN AIRPRT BD	26,147	5,377	6,382	13,079	50,985	69,308	4,616	24,639	16,560	115,123
J317	PROVIDENCE MUN HOUSING AU	19,354	3,980	4,724	8,865	36,923	51,300	3,417	18,237	4,711	77,665
J319	CITY OF ALEXANDRIA	72,788	14,969	17,765	28,801	134,323	192,938	12,850	68,591	56,107	330,486
J324	CITY OF OAK GROVE	173,587	35,697	42,367	208,282	459,933	460,122	30,645	163,576	-	654,343
J334	CENTRAL KY ED COOPERATIVE	10,709	2,202	2,614	10,850	26,375	28,387	1,891	10,092	12,213	52,583
J356	CITY OF WEST BUECHEL	13,634	2,804	3,328	-	19,766	36,140	2,407	12,848	35,903	87,298
J359	CITY OF FORT WRIGHT	47,323	9,732	11,550	19,344	87,949	125,438	8,354	44,594	15,423	193,809
J405	GEORGETOWN HOUSING AUTHOR	46,280	9,517	11,295	17,841	84,933	122,672	8,170	43,611	18,937	193,390
J414	WARREN CO PLANNING COMM	89,027	18,308	21,729	18,252	147,316	235,981	15,717	83,893	7,351	342,942
J417	WEBSTER CO CONSER DIST	9,398	1,933	2,294	5,001	18,626	24,911	1,659	8,856	4,793	40,219
J419	CITY OF COLD SPRING	41,754	8,586	10,191	34,970	95,501	110,675	7,371	39,346	46,051	203,443
J424	CITY OF CROFTON	1,380	284	337	902	2,903	3,658	244	1,300	5,580	10,782
J434	KY LEAGUE OF CITIES	770,565	158,463	188,070	284,125	1,401,223	2,042,516	136,035	726,125	30,681	2,935,357
J456	CITY OF SHIVELY	79,990	16,450	19,523	-	115,963	212,028	14,121	75,377	45,804	347,330
J459	N KY AREA PLAN COMMISSION	272,815	56,103	66,585	22,685	418,188	723,144	48,163	257,082	105,611	1,134,000
J510	CITY OF CATLETTSBURG	37,611	7,734	9,180	22,338	76,863	99,693	6,640	35,442	44,055	185,830
J514	BARREN RIVER AREA DEV	237,419	48,824	57,946	94,262	438,451	629,321	41,914	223,727	-	894,962
J519	NORTHERN KY COOP ED SER	169,796	34,918	41,442	135,718	381,874	450,073	29,976	160,003	58,591	698,643
J524	HOPKINSVILLE S W AUTHORI	281,584	57,906	68,725	5,237	413,452	746,387	49,711	265,345	69,907	1,131,350



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J534	BLUEGRASS AREA DEV DISRIC	306,672	63,066	74,849	22,045	466,632	812,888	54,140	288,986	72,589	1,228,603
J556	LOUISVILLE CONV BUREAU	610,535	125,553	149,011	383,223	1,268,322	1,618,328	107,784	575,324	-	2,301,436
J559	CITY OF CRESCENT SPRINGS	22,880	4,705	5,584	-	33,169	60,647	4,039	21,560	25,030	111,276
J610	BOYD CO CONSERVATION DIST	4,822	992	1,177	153	7,144	12,782	851	4,544	859	19,036
J614	BOWL GRN CONV & VISIT BUR	42,429	8,725	10,356	30,187	91,697	112,467	7,490	39,983	20,314	180,254
J619	CITY OF FORT THOMAS	221,081	45,464	53,959	31,283	351,787	586,014	39,030	208,331	35,371	868,746
J656	OHIO VALLEY ED COOP	653,431	134,375	159,481	777,143	1,724,430	1,732,033	115,356	615,747	-	2,463,136
J710	BIG SANDY WATER DISTRICT	36,147	7,433	8,822	15,863	68,265	95,813	6,381	34,062	3,762	140,018
J714	BOWLING GR/WARREN COMM ED	43,928	9,034	10,721	7,133	70,816	116,438	7,755	41,394	49,133	214,720
J719	CITY OF SOUTHGATE	28,359	5,832	6,921	15,122	56,234	75,170	5,006	26,723	18,534	125,433
J756	CITY OF PROSPECT	30,614	6,296	7,472	-	44,382	81,148	5,405	28,849	23,474	138,876
J759	N KY COMMUNITY ACT COMM	425,818	87,567	103,928	10,522	627,835	1,128,705	75,174	401,260	345,232	1,950,371
J810	HOUSING AUTH OF ASHLAND	66,409	13,657	16,208	-	96,274	176,028	11,724	62,579	29,193	279,524
J814	HOUSING AUTH BOWLING GRN	145,109	29,841	35,416	17,376	227,742	384,638	25,618	136,741	139,899	686,896
J819	CITY OF BELLEVUE	73,636	15,143	17,972	13,999	120,750	195,184	13,000	69,389	11,565	289,138
J834	KY LEGAL SERVICE PROGRAMS	99,658	20,494	24,323	155,477	299,952	264,162	17,594	93,911	50,531	426,198
J856	LOUISVILLE WATER COMPANY	3,678,493	756,464	897,799	-	5,332,756	9,750,486	649,400	3,466,349	742,370	14,608,605
J859	CITY OF VILLA HILLS	50,248	10,333	12,264	10,358	83,203	133,191	8,871	47,350	-	189,412
J910	SANITATION DISTRICT #4	72,327	14,874	17,653	44,431	149,285	191,716	12,769	68,156	1,728	274,369
J914	BOWLING GRN HUM RIGHT COM	7,906	1,626	1,930	-	11,462	20,956	1,396	7,450	3,066	32,868
J919	CITY OF DAYTON	59,353	12,206	14,486	32,162	118,207	157,326	10,478	55,930	4,800	228,534
J956	OKOLONA FIRE DISTRICT	42,504	8,741	10,374	73,901	135,520	112,665	7,504	40,053	-	160,222
J959	CITY OF INDEPENDENCE	116,433	23,944	28,417	50,644	219,438	308,625	20,555	109,718	34,115	473,013
K001	CITY OF COLUMBIA	85,812	17,647	20,944	5,710	130,113	227,460	15,149	80,863	28,341	351,813
K002	ALLEN CO BD OF ED	412,277	84,783	100,623	-	597,683	1,092,812	72,783	388,500	199,052	1,753,147
K003	ANDERSON CO BD OF ED	496,725	102,149	121,234	-	720,108	1,316,656	87,692	468,078	236,862	2,109,288
K004	CITY OF WICKLIFFE	28,920	5,947	7,058	13,269	55,194	76,657	5,105	27,252	11,187	120,201
K005	BARREN CO BD OF EDUCATION	949,316	195,222	231,697	313,083	1,689,318	2,516,328	167,592	894,568	2,148	3,580,636
K006	CITY OF OWINGSVILLE	45,691	9,396	11,152	8,465	74,704	121,112	8,066	43,056	53,184	225,418
K007	BELL CO BD OF ED	471,515	96,965	115,081	85,439	769,000	1,249,833	83,241	444,322	94,560	1,871,956
K009	PARIS BD OF EDUCATION	103,019	21,185	25,144	45,133	194,481	273,071	18,187	97,078	215,895	604,231
K010	CITY OF ASHLAND	1,172,587	241,137	286,190	552,024	2,251,938	3,108,147	207,008	1,104,963	117,731	4,537,849
K011	CITY OF DANVILLE	567,108	116,623	138,412	236,427	1,058,570	1,503,219	100,117	534,402	52,203	2,189,941
K012	AUGUSTA BD OF ED	40,520	8,333	9,890	26,034	84,777	107,405	7,153	38,183	10,809	163,550
K013	JACKSON CITY SCHOOLS	56,469	11,613	13,782	14,788	96,652	149,680	9,969	53,212	35,268	248,129
K014	CLOVERPORT INDEPENDENT SC	53,416	10,985	13,037	14,334	91,772	141,589	9,430	50,336	17,465	218,820
K015	BULLITT CO PUBLIC LIBRARY	253,611	52,154	61,898	128,996	496,659	672,241	44,772	238,985	26,752	982,750
K016	CITY OF MORGANTOWN	110,112	22,644	26,875	47,446	207,077	291,872	19,439	103,762	6,956	422,029
K017	GEORGE COON PUBLIC LIBRAR	18,014	3,705	4,397	10,487	36,603	47,749	3,180	16,975	2,457	70,361
K018	CITY OF MURRAY	466,737	95,982	113,915	4,225	680,859	1,237,167	82,397	439,819	117,537	1,876,920
K019	CITY OF NEWPORT	339,853	69,889	82,947	57,253	549,942	900,840	59,998	320,253	16,562	1,297,653
K020	CARLISLE CO BD OF ED	93,849	19,300	22,905	13,143	149,197	248,763	16,568	88,436	48,133	401,900
K021	CARROLL CO PUBLIC LIBRARY	36,879	7,584	9,001	5,535	58,999	97,753	6,511	34,752	22,485	161,501
K022	CARTER CO EMER AMBUL DIST	156,604	32,205	38,222	36,636	263,667	415,105	27,647	147,572	73,296	663,620
K023	CASEY CO AMBULANCE SERV	69,337	14,259	16,923	31,473	131,992	183,789	12,241	65,338	21,064	282,432
K025	CLARK CO LIBRARY BD	75,044	15,432	18,316	-	108,792	198,916	13,248	70,716	69,355	352,235
K026	CITY OF MANCHESTER	106,736	21,950	26,051	24,105	178,842	282,921	18,843	100,580	44,654	446,998
K027	CLINTON CO PUBLIC LIBRARY	7,507	1,544	1,832	326	11,209	19,899	1,325	7,074	3,272	31,570
K028	CITY OF MARION	85,797	17,644	20,940	-	124,381	227,419	15,146	80,849	63,366	386,780
K029	CITY OF BURKESVILLE	65,079	13,383	15,884	1,819	96,165	172,502	11,489	61,325	47,724	293,040
K030	OWENSBORO BD OF ED	987,394	203,053	240,990	175,564	1,607,001	2,617,260	174,314	930,450	397,383	4,119,407
K032	ELLIOTT CO AMB SERVICE	34,854	7,168	8,507	105,850	156,379	92,386	6,153	32,844	-	131,383
K033	ESTILL CO BD OF EDUCATION	340,411	70,004	83,083	-	493,498	902,318	60,096	320,779	102,412	1,385,605
K034	LEX/FAYETTE URBAN CO GOVT	9,745,715	2,004,157	2,378,608	512,489	14,640,969	25,832,713	1,720,504	9,183,666	306,016	37,042,899
K035	LICKING VALLEY COM ACTION	219,306	45,099	53,525	90,738	408,668	581,308	38,716	206,658	41,352	868,034
K036	FLOYD CO SCHOOLS	1,004,062	206,480	245,059	205,305	1,660,906	2,661,442	177,257	946,157	888,161	4,673,017
K038	FULTON CITY SCHOOLS	66,322	13,639	16,187	46,493	142,641	175,797	11,708	62,497	39,502	289,504
K039	GALLATIN CO PUBLIC LIB	21,388	4,398	5,220	6,942	37,948	56,692	3,776	20,154	8,109	88,731
K040	GARRARD CO BD OF ED	396,278	81,493	96,719	71,473	645,963	1,050,405	69,959	373,424	46,200	1,539,988
K041	CITY OF WILLIAMSTOWN	224,589	46,186	54,815	49,795	375,385	595,311	39,649	211,636	54,269	900,865
K042	GRAVES CO BD OF ED	598,741	123,128	146,133	-	868,002	1,587,068	105,702	564,211	168,710	2,425,691
K043	CITY OF LEITCHFIELD	196,856	40,482	48,046	108,978	394,362	521,801	34,753	185,503	34,066	776,123
K044	CITY OF GREENSBURG	111,794	22,990	27,285	66,896	228,965	296,330	19,736	105,347	4,318	425,731
K045	GREENUP CO BD OF ED	477,873	98,272	116,633	84,494	777,272	1,266,685	84,363	450,313	137,628	1,938,989
K046	CITY OF HAWESVILLE	52,179	10,730	12,735	53,808	129,452	138,311	9,212	49,170	13,457	210,150
K047	HARDIN CO BD OF ED	2,808,778	577,611	685,530	1,026,902	5,098,821	7,445,154	495,860	2,646,791	112,056	10,699,861



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
K048	HARLAN INDEPENDENT SCHOOL	105,446	21,684	25,736	60,814	213,680	279,503	18,615	99,365	2,020	399,503
K049	CITY OF CYNTHIANA	200,566	41,245	48,952	60,460	351,223	531,635	35,408	188,999	5,412	761,454
K050	CAVERNA INDEPENDENT SCH	134,923	27,746	32,930	42,722	238,321	357,638	23,819	127,142	47,800	556,399
K051	Henderson City-County Airport Board	5,760	1,184	1,406	17,492	25,842	15,267	1,017	5,427	-	21,711
K052	HENRY CO BD OF EDUCATION	348,348	71,636	85,020	30,160	535,164	923,357	61,497	328,258	41,080	1,354,192
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	196,298	40,368	47,910	52,622	337,198	520,323	34,654	184,977	61,540	801,494
K058	JOHNSON CO BD OF ED	494,236	101,637	120,627	25,088	741,588	1,310,058	87,252	465,733	165,320	2,028,363
K060	LKLP COMM ACTION COUNCIL	1,029,029	211,615	251,152	85,510	1,577,306	2,727,621	181,664	969,684	334,597	4,213,566
K061	BARBOURVILLE CITY SCHOOLS	63,207	12,998	15,427	10,745	102,377	167,540	11,158	59,561	32,815	271,074
K062	LARUE CO BD OF EDUCATION	352,307	72,450	85,987	58,542	569,286	933,851	62,196	331,989	90,218	1,418,254
K063	LONDON UTILITY COMM	185,140	38,073	45,187	38,159	306,559	490,747	32,685	174,463	10,707	708,602
K064	CITY OF LOUISA	69,602	14,313	16,987	16,091	116,993	184,491	12,287	65,588	19,132	281,498
K065	CITY OF BEATTYVILLE	76,990	15,833	18,791	13,353	124,967	204,077	13,592	72,550	39,942	330,161
K066	LESLIE CO PUBLIC LIBRARY	18,864	3,879	4,604	-	27,347	50,004	3,330	17,777	22,985	94,096
K067	LETCHER CO BD OF ED	471,471	96,956	115,071	-	683,498	1,249,717	83,233	444,281	156,007	1,933,238
K068	LEWIS CO BD OF ED	267,744	55,060	65,347	-	388,151	709,702	47,267	252,303	251,900	1,261,172
K069	LINCOLN CO PUBLIC LIBRARY	22,001	4,524	5,370	835	32,730	58,318	3,884	20,732	10,459	93,393
K070	LIVINGSTON CO CONSERV DIS	4,940	1,016	1,206	1,087	8,249	13,095	872	4,655	3,535	22,157
K071	CITY OF RUSSELLVILLE	249,496	51,308	60,894	86,357	448,055	661,333	44,046	235,107	40,101	980,587
K072	LYON CO BD OF EDUCATION	147,480	30,328	35,995	12,133	225,936	390,921	26,036	138,975	65,422	621,354
K073	PADUCAH BOARD OF ED	469,126	96,473	114,498	-	680,097	1,243,500	82,819	442,071	272,761	2,041,151
K074	MCCREARY CO WATER DIST	158,728	32,642	38,740	47,857	277,967	420,737	28,022	149,574	14,678	613,011
K075	CITY OF CALHOUN	23,484	4,829	5,732	-	34,045	62,248	4,146	22,130	5,547	94,071
K077	MAGOFFIN CO LIBRARY	4,810	989	1,174	984	7,957	12,749	849	4,532	2,078	20,208
K078	CITY OF LEBANON	212,017	43,600	51,746	85,866	393,229	561,987	37,429	199,789	38,840	838,045
K079	CITY OF BENTON	162,553	33,428	39,674	-	235,655	430,876	28,697	153,179	89,461	702,213
K080	MARTIN COUNTY LIBRARY	19,061	3,920	4,652	14,438	42,071	50,524	3,365	17,961	17,364	89,214
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	22,039	4,532	5,379	1,817	33,767	58,417	3,891	20,768	46,265	129,341
K083	CITY OF FRENCHBURG	30,795	6,333	7,516	-	44,644	81,627	5,437	29,019	11,884	127,967
K085	METCALFE HEALTH CARE CTN	213,506	43,906	52,110	67,088	376,610	565,934	37,692	201,192	22,502	827,320
K086	MONROE CO CONSERV DIST	7,158	1,472	1,747	-	10,377	18,974	1,264	6,745	1,545	28,528
K087	MONTGOMERY CO BD OF ED	649,357	133,537	158,487	57,408	998,789	1,721,234	114,637	611,908	141,682	2,589,461
K088	GATEWAY COMM SER ORGANIZ	668,580	137,490	163,178	312,749	1,281,997	1,772,187	118,031	630,022	355,088	2,875,328
K089	MUHLBERG CO BD OF ED	856,106	176,054	208,947	27,331	1,268,438	2,269,258	151,137	806,733	198,914	3,426,042
K090	NELSON COUNTY BD OF ED	852,253	175,262	208,007	234,736	1,470,258	2,259,044	150,456	803,102	12,292	3,224,894
K091	CITY OF CARLISLE	96,232	19,790	23,487	30,067	169,576	255,079	16,989	90,682	23,695	386,445
K092	OHIO CO LIBRARY	37,682	7,749	9,197	-	54,628	99,883	6,652	35,509	24,407	166,451
K093	OLDHAM CO LIBRARY BD	88,345	18,168	21,562	-	128,075	234,173	15,596	83,250	35,681	368,700
K094	OWEN CO PUBLIC LIBRARY	26,699	5,490	6,516	12,429	51,134	70,770	4,713	25,159	7,594	108,236
K095	OWSLEY CO PUBLIC LIBRARY	6,323	1,300	1,543	1,851	11,017	16,761	1,116	5,959	1,654	25,490
K096	PENDLETON CO LIBRARY	28,072	5,773	6,852	13,209	53,906	74,411	4,956	26,453	27,060	132,880
K097	PERRY CO BD OF EDUCATION	686,425	141,160	167,534	39,495	1,034,614	1,819,490	121,181	646,838	103,250	2,690,759
K098	PIKEVILLE INDEPENDENT SCH	122,199	25,130	29,825	-	177,154	323,908	21,573	115,151	58,435	519,067
K099	CITY OF STANTON	27,842	5,726	6,795	17,388	57,751	73,800	4,915	26,236	32,231	137,182
K100	SOMERSET BD OF EDUCATION	221,598	45,571	54,085	59,244	380,498	587,385	39,121	208,818	111,581	946,905
K101	CITY OF MOUNT OLIVET	2,227	458	544	378	3,607	5,904	393	2,099	410	8,806
K102	ROCKCASTLE CONSERV DIST	6,205	1,276	1,514	9,355	18,350	16,448	1,095	5,847	4,977	28,367
K103	CITY OF MOREHEAD	183,209	37,676	44,715	33,600	299,200	485,627	32,344	172,643	35,849	726,463
K104	RUSSELL CO CONS DIST	2,159	444	527	3,499	6,629	5,722	381	2,034	4,845	12,982
K105	CITY OF GEORGETOWN	506,400	104,139	123,596	160,940	895,075	1,342,301	89,400	477,195	16,226	1,925,122
K106	CITY OF SHELBYVILLE	194,728	40,045	47,527	29,647	311,947	516,161	34,377	183,498	40,710	774,746
K107	FRANKLIN/SIMPSON PARKS BD	13,264	2,728	3,237	1,382	20,611	35,158	2,342	12,499	21,263	71,262
K108	CITY OF TAYLORSVILLE	106,960	21,996	26,105	50,236	205,297	283,516	18,883	100,791	20,773	423,963
K109	CAMPBELLSVLE MUN WTR&SEWR	202,781	41,701	49,492	30,195	324,169	537,505	35,799	191,086	80,255	844,645
K110	TODD COUNTY WATER DIST	43,146	8,873	10,531	9,256	71,806	114,366	7,617	40,658	6,828	169,469
K111	CITY OF CADIZ	92,114	18,943	22,482	-	133,539	244,164	16,262	86,801	98,872	446,099
K112	TRIMBLE CO LIBRARY	27,228	5,599	6,646	2,636	42,109	72,173	4,807	25,658	7,311	109,949
K113	UNION CO BD OF EDUCATION	400,929	82,449	97,854	37,733	618,965	1,062,732	70,780	377,807	165,577	1,676,896
K114	CITY OF BOWLING GREEN	1,621,687	333,492	395,800	695,101	3,046,080	4,298,563	286,292	1,528,162	69,486	6,182,503
K115	CITY OF SPRINGFIELD	70,290	14,455	17,155	11,282	113,182	186,316	12,409	66,236	77,624	342,585
K116	WAYNE CO BD OF ED	578,456	118,957	141,182	98,426	937,021	1,533,299	102,120	545,096	86,467	2,266,982
K117	WEBSTER CO PUBLIC LIBRARY	21,207	4,361	5,176	10,052	40,796	56,213	3,744	19,984	1,439	81,380
K118	WHITLEY CO BD OF ED	745,664	153,342	181,992	73,621	1,154,619	1,976,511	131,639	702,660	127,219	2,938,029
K119	WOLFE COUNTY LIBRARY	6,426	1,322	1,568	2,758	12,074	17,034	1,134	6,056	10,346	34,570



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
K120	CITY OF VERSAILLES	280,347	57,652	68,424	17,584	424,007	743,109	49,492	264,179	44,398	1,101,178
K137	KY MAGISTRATES/COMM ASSOC	26,241	5,396	6,405	7,414	45,456	69,556	4,633	24,727	3,756	102,672
K141	GRANT CO PLANNING COMM	5,059	1,040	1,235	-	7,334	13,409	893	4,767	3,892	22,961
K181	WESTERN LEWIS-RECTORVILLE	25,904	5,327	6,322	11,031	48,584	68,664	4,573	24,410	4,149	101,796
K200	CITY OF FERGUSON	-	-	-	-	-	-	-	-	1,927	1,927
K214	GREEN RIVER EDUC COOP	34,358	7,066	8,386	57,813	107,623	91,073	6,066	32,377	-	129,516
K219	NORTHERN KY WATER SER DIS	1,114,782	229,249	272,082	135,188	1,751,301	2,954,924	196,803	1,050,491	100,962	4,303,180
K237	KY CO JUDGE/EX ASSOC	25,207	5,184	6,152	2,044	38,587	66,815	4,450	23,753	2,590	97,608
K256	JEFFERSONTOWN FIRE DIST	24,671	5,073	6,021	38,252	74,017	65,394	4,355	23,248	662	93,659
K314	KY LEGAL AID	249,527	51,314	60,901	66,687	428,429	661,416	44,051	235,137	160,857	1,101,461
K315	MT WASHINGTON FIRE P DIST	7,395	1,521	1,805	538	11,259	19,602	1,306	6,969	1,101	28,978
K319	CITY OF SILVER GROVE	16,466	3,386	4,019	18,067	41,938	43,646	2,907	15,516	8,786	70,855
K337	KY COUNCIL OF ADD'S	12,974	2,668	3,167	37,593	56,402	34,390	2,290	12,226	-	48,906
K356	ST MATTHEWS FIRE DIST.	8,423	1,732	2,056	4,058	16,269	22,327	1,487	7,937	3,736	35,487
K414	CITY OF SMITHS GROVE	1,972	405	481	5,988	8,846	5,227	348	1,858	-	7,433
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	10,780	10,780	-	-	-	22,323	22,323
K459	CITY OF LAKESIDE PARK	9,018	1,854	2,201	3,147	16,220	23,904	1,592	8,498	3,857	37,851
K519	CITY OF MELBOURNE	3,950	812	964	-	5,726	10,470	697	3,722	974	15,863
K559	CITY OF TAYLOR MILL	51,335	10,557	12,529	-	74,421	136,073	9,063	48,375	28,830	222,341
K614	WARREN CO PUBLIC LIBRARY	146,446	30,116	35,743	293,121	505,426	388,180	25,853	138,000	273,137	825,170
K619	CAMPBELL CO CONS DISPATCH	186,380	38,328	45,489	110,785	380,982	494,033	32,903	175,631	83,060	785,627
K659	CITY OF EDGEWOOD	106,094	21,818	25,894	7,154	160,960	281,220	18,730	99,975	23,672	423,597
K719	CENTRAL CAMPBELL CO FIRE	4,417	908	1,078	2,677	9,080	11,708	780	4,162	257	16,907
K759	LAKESIDE/CRESTVIEWHLS POL	10,205	2,099	2,491	9,452	24,247	27,049	1,802	9,616	350	38,817
K856	HIGHVIEW FIRE DISTRICT	-	-	-	9,227	9,227	-	-	-	40,672	40,672
K859	CITY OF FORT MITCHELL	83,834	17,240	20,461	33,185	154,720	222,217	14,800	78,999	8,417	324,433
K959	HOUSING AUTH OF COVINGTON	181,156	37,254	44,214	19,927	282,551	480,186	31,981	170,709	18,394	701,270
L002	ALLEN CO CONSERVATION DIS	4,592	944	1,121	8,934	15,591	12,171	811	4,327	10,810	28,119
L003	ANDERSON PUBLIC LIBRARY	48,871	10,050	11,928	50,341	121,190	129,542	8,628	46,053	19,542	203,765
L004	CITY OF BARLOW	4,130	849	1,008	-	5,987	10,949	729	3,892	19,341	34,911
L005	CITY OF GLASGOW	416,660	85,684	101,693	104,018	708,055	1,104,429	73,557	392,631	180,495	1,751,112
L006	BATH CO WATER DISTRICT	36,826	7,573	8,988	13,492	66,879	97,613	6,501	34,702	33,297	172,113
L007	BELL CO COURT CLERK	28,811	5,925	7,032	3,004	44,772	76,368	5,086	27,149	9,362	117,965
L008	BOONE CO BD OF ED	3,351,408	689,200	817,968	29,254	4,887,830	8,883,491	591,656	3,158,128	955,999	13,589,274
L009	CITY OF PARIS	338,772	69,667	82,683	72,204	563,326	897,975	59,807	319,235	781,465	2,058,482
L010	FIVCO AREA DEVELOPMT DIST	104,022	21,392	25,388	39,072	189,874	275,730	18,364	98,023	143,436	535,553
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	13,320	2,739	3,251	-	19,310	35,306	2,351	12,552	8,151	58,360
L013	BREATHITT CO PUBLIC LIB	26,496	5,449	6,467	15,632	54,044	70,233	4,678	24,968	1,358	101,237
L014	BRECKINRIDGE CO CLERK OFF	36,321	7,469	8,865	1,757	54,412	96,275	6,412	34,226	13,963	150,876
L015	CITY OF MT WASHINGTON	263,751	54,239	64,373	79,712	462,075	699,117	46,562	248,540	126,989	1,121,208
L016	BUTLER CO AMBULANCE SVC	70,885	14,577	17,301	28,061	130,824	187,893	12,514	66,797	33,946	301,150
L018	MURRAY PUBLIC SCHOOLS	526,984	108,372	128,619	35,174	799,149	1,396,863	93,034	496,592	59,860	2,046,349
L021	CITY OF CARROLLTON	174,789	35,945	42,660	26,104	279,498	463,309	30,857	164,709	22,897	681,772
L022	NORTHEAST KY CAA	356,475	73,307	87,004	29,612	546,398	944,899	62,932	335,916	61,068	1,404,815
L023	CITY OF LIBERTY	101,720	20,918	24,827	34,540	182,005	269,628	17,958	95,854	32,626	416,066
L024	HOPKINSVLE CHRIST LIBRARY	33,047	6,796	8,066	-	47,909	87,597	5,834	31,141	29,792	154,364
L025	CITY OF WINCHESTER	337,791	69,465	82,444	153,173	642,873	895,374	59,633	318,310	-	1,273,317
L026	DANIEL BOONE COMM AGENCY	438,829	90,243	107,104	42,339	678,515	1,163,194	77,471	413,521	29,077	1,683,263
L027	CITY OF ALBANY	129,565	26,644	31,623	10,021	197,853	343,436	22,873	122,093	46,385	534,787
L028	CRITTENDEN/LIV CO WAT DIS	48,264	9,925	11,780	-	69,969	127,932	8,520	45,480	30,212	212,144
L029	CUMBERLAND CO SOIL & WAT	3,669	755	896	264	5,584	9,727	648	3,458	1,038	14,871
L031	EDMONSON CO AMBULANCE DIS	51,120	10,513	12,477	37,810	111,920	135,503	9,025	48,172	-	192,700
L032	SANDY HOOK WATER DISTRICT	21,696	4,462	5,295	2,488	33,941	57,509	3,830	20,445	15,635	97,419
L033	CITY OF IRVINE	62,440	12,841	15,240	2,501	93,022	165,509	11,023	58,839	21,587	256,958
L035	CITY OF FLEMINGSBURG	76,707	15,774	18,722	9,555	120,758	203,325	13,542	72,283	14,064	303,214
L036	FLOYD CO LIBRARY	45,389	9,334	11,078	-	65,801	120,311	8,013	42,771	32,294	203,389
L038	FULTON CO LIBRARY	12,068	2,482	2,945	1,614	19,109	31,987	2,130	11,372	10,384	55,873
L039	CITY OF WARSAW	28,811	5,925	7,032	5,825	47,593	76,368	5,086	27,149	24,958	133,561
L041	GRANT CO PUBLIC LIBRARY	41,377	8,509	10,099	15,939	75,924	109,676	7,305	38,990	17,494	173,465
L042	MAYFIELD CITY SCHOOLS	381,164	78,385	93,030	35,728	588,307	1,010,343	67,291	359,182	189,091	1,625,907
L043	LEITCHFIELD UTILITY COMM	167,101	34,364	40,784	17,183	259,432	442,931	29,500	157,464	27,644	657,539
L044	GREEN CO AMBULANCE SVC	38,956	8,011	9,508	27,446	83,921	103,260	6,877	36,710	22,809	169,656
L045	RACELAND BOARD OF EDUC	121,893	25,067	29,750	21,103	197,813	323,099	21,519	114,863	63,200	522,681
L046	HANCOCK CO PUBLIC LIBRARY	30,001	6,169	7,322	-	43,492	79,522	5,296	28,270	8,432	121,520
L047	WEST POINT INDEPENDENT SC	-	-	-	-	-	-	-	-	2,202	2,202



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
L049	CYNTHIANA/HARRISON LIBRAR	23,126	4,756	5,644	2,268	35,794	61,299	4,083	21,792	9,262	96,436
L050	CITY OF MUNFORDVILLE	12,018	2,471	2,933	-	17,422	31,855	2,122	11,325	54,898	100,200
L051	HENDERSON CO WATER DIST	52,946	10,888	12,922	8,890	85,646	140,342	9,347	49,892	3,065	202,646
L052	CITY OF EMINENCE	35,140	7,226	8,577	7,348	58,291	93,146	6,204	33,114	32,468	164,932
L054	DAWSON SPRINGS PUBLIC SCH	114,701	23,588	27,995	79,698	245,982	304,034	20,249	108,086	20,798	453,167
L057	CITY OF NICHOLASVILLE	801,179	164,758	195,541	263,082	1,424,560	2,123,665	141,440	754,974	36,499	3,056,578
L058	PAINTSVILLE BD OF ED	98,372	20,230	24,009	25,536	168,147	260,752	17,367	92,699	32,393	403,211
L060	KNOTT CO SOIL CONV DIST	3,884	799	948	281	5,912	10,296	686	3,660	380	15,022
L061	CITY OF BARBOURVILLE	88,575	18,215	21,618	9,431	137,839	234,784	15,637	83,467	6,417	340,305
L062	CITY OF HODGENVILLE	144,692	29,755	35,315	50,424	260,186	383,531	25,544	136,347	6,099	551,521
L063	LAUREL CO PUBLIC LIB DIST	104,860	21,564	25,593	23,099	175,116	277,951	18,512	98,813	13,864	409,140
L064	LOUISA WATER & SEWER COMM	57,883	11,903	14,127	9,988	93,901	153,429	10,219	54,545	14,153	232,346
L065	LEE CO PUBLIC LIBRARY	12,525	2,576	3,057	6,862	25,020	33,201	2,211	11,803	4,708	51,923
L066	CITY OF HYDEN	10,220	2,102	2,494	-	14,816	27,091	1,804	9,631	14,816	53,342
L067	LETCHER COUNTY CONS DIST	5,545	1,140	1,353	4,264	12,302	14,697	979	5,225	914	21,815
L068	HOUSING AUTH OF VANCEBURG	8,046	1,655	1,964	-	11,665	21,327	1,420	7,582	6,280	36,609
L069	STANFORD WATER COMMISSION	75,034	15,430	18,313	40,867	149,644	198,891	13,247	70,707	11,655	294,500
L071	RUSSELLVILLE CITY SCHOOLS	191,339	39,348	46,700	63,132	340,519	507,178	33,779	180,304	22,700	743,961
L072	CITY OF EDDYVILLE	53,809	11,065	13,133	53,192	131,199	142,629	9,499	50,705	9,737	212,570
L073	CITY OF PADUCAH	994,995	204,616	242,845	24,449	1,466,905	2,637,407	175,656	937,612	90,343	3,841,018
L074	HOUSING AUTH MCREARY CO	18,855	3,877	4,602	7,363	34,697	49,979	3,329	17,768	8,786	79,862
L075	CITY OF LIVERMORE	18,942	3,895	4,623	1,046	28,506	50,210	3,344	17,850	25,657	97,061
L076	BEREA BD OF ED	151,071	31,067	36,872	21,691	240,701	400,441	26,670	142,359	39,199	608,669
L077	CITY OF SALYERSVILLE	60,070	12,353	14,661	-	87,084	159,225	10,605	56,605	105,896	332,331
L078	MARION FREE PUBLIC LIBRAR	25,739	5,293	6,282	256	37,570	68,226	4,544	24,255	8,490	105,515
L079	MARSHALL CO SOIL & WATER	4,159	855	1,015	387	6,416	11,023	734	3,919	316	15,992
L080	MARTIN CO CONSERV DIST	1,414	291	345	-	2,050	3,749	250	1,333	3,727	9,059
L082	MEADE CO BD OF ED	725,964	149,291	177,184	141,078	1,193,517	1,924,294	128,161	684,097	174,662	2,911,214
L083	MENIFEE CO PUBLIC LIBRARY	8,055	1,657	1,966	11,998	23,676	21,352	1,422	7,591	-	30,365
L084	BURGIN INDEPENDENT SCH	46,977	9,661	11,466	3,040	71,144	124,522	8,293	44,268	44,428	221,511
L085	METCALFE CO PUBLIC LIB	15,341	3,155	3,744	939	23,179	40,665	2,708	14,457	6,316	64,146
L086	CITY OF TOMPKINSVILLE	104,421	21,474	25,486	41,626	193,007	276,786	18,434	98,399	2,851	396,470
L087	MONTGOMERY CO SAN DIST #2	11,086	2,280	2,706	5,610	21,682	29,386	1,957	10,447	1,394	43,184
L088	MORGAN COUNTY LIBRARY	15,270	3,140	3,727	2,671	24,808	40,475	2,696	14,389	6,126	63,686
L090	CITY OF NEW HAVEN	10,494	2,158	2,561	1,269	16,482	27,817	1,853	9,889	6,086	45,645
L091	NICHOLAS COUNTY LIBRARY	8,678	1,785	2,118	18,652	31,233	23,004	1,532	8,178	3,996	36,710
L092	OHIO CO WATER DIST	131,273	26,996	32,039	74,492	264,800	347,961	23,175	123,702	9,392	504,230
L093	LAGRANGE UTILITY COMM	79,143	16,275	19,316	49,126	163,860	209,782	13,972	74,579	32,326	330,659
L096	PENDLETON COUNTY WATER	36,305	7,466	8,861	11,019	63,651	96,234	6,409	34,212	18,845	155,700
L099	POWELLS VALLEY WATER DIST	26,188	5,385	6,392	5,357	43,322	69,415	4,623	24,678	17,435	116,151
L100	SCIENCE HILL BD OF ED	64,157	13,193	15,659	14,324	107,333	170,058	11,326	60,457	39,736	281,577
L102	CITY OF MOUNT VERNON	136,580	28,087	33,335	42,898	240,900	362,030	24,112	128,704	61,046	575,892
L103	MOREHEAD UTILITY PLANT BD	289,306	59,494	70,610	243,956	663,366	766,856	51,074	272,621	182,487	1,273,038
L104	LAKE CUMBERLAND ADD	254,493	52,335	62,113	-	368,941	674,577	44,928	239,816	179,075	1,138,396
L105	GEORGETOWN/SCOTT CO PARKS	92,703	19,064	22,626	26,723	161,116	245,724	16,366	87,356	22,425	371,871
L106	TRIPLE S PLANNING & ZONIN	18,989	3,905	4,635	247	27,776	50,334	3,352	17,894	3,544	75,124
L107	CITY OF FRANKLIN	259,315	53,327	63,290	69,897	445,829	687,359	45,779	244,360	78,962	1,056,460
L108	SPENCER CO FIRE DIST	14,482	2,978	3,534	26,190	47,184	38,386	2,557	13,646	-	54,589
L109	CAMPBELLSVILLE CITY SCHOO	194,351	39,967	47,435	41,347	323,100	515,162	34,311	183,143	46,425	779,041
L110	CITY OF ELKTON	79,666	16,383	19,444	16,100	131,593	211,169	14,064	75,072	9,660	309,965
L111	HOUSING AUTH OF CADIZ	14,201	2,920	3,466	3,134	23,721	37,643	2,507	13,382	3,394	56,926
L112	CITY OF BEDFORD	12,479	2,566	3,046	5,456	23,547	33,077	2,203	11,759	6,610	53,649
L113	UNION CO PLANNING COMM	6,588	1,355	1,608	285	9,836	17,463	1,163	6,208	5,953	30,787
L114	WARREN COUNTY BD OF ED	2,421,090	497,885	590,908	573,400	4,083,283	6,417,521	427,418	2,281,463	264,845	9,391,247
L115	WASHINGTON CO SCHOOLS	279,298	57,436	68,167	117,036	521,937	740,327	49,307	263,190	128,764	1,181,588
L118	CORBIN BD OF ED	362,502	74,547	88,475	94,004	619,528	960,876	63,996	341,596	65,401	1,431,869
L119	CITY OF CAMPTON	44,046	9,058	10,750	19,559	83,413	116,752	7,776	41,506	24,954	190,988
L120	FALLING SPRINGS ARTS	57,269	11,777	13,978	3,397	86,421	151,802	10,110	53,967	14,726	230,605
L141	CORINTH WATER DISTRICT	10,906	2,243	2,662	1,759	17,570	28,907	1,925	10,277	1,525	42,634
L156	CITY OF LYNDON	20,506	4,217	5,005	8,144	37,872	54,355	3,620	19,323	21,732	99,030
L159	ELSMERE FIRE PROTECTION	6,439	1,324	1,571	3,289	12,623	17,067	1,137	6,067	3,710	27,981
L256	CITY OF HURSTBOURNE	15,756	3,240	3,845	188	23,029	41,763	2,782	14,847	3,716	63,108
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	51,849	10,663	12,655	106,392	181,559	137,435	9,153	48,859	-	195,447
L756	PLEASURE RIDGE PARK FIRE	47,460	9,760	11,583	51,513	120,316	125,802	8,379	44,723	886	179,790



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
L959	NORTHERN KY CONV CTR CORP	157,152	32,318	38,356	85,205	313,031	416,559	27,744	148,089	-	592,392
M001	COLUMBIA/ADAIR UTILITIES	109,757	22,571	26,788	32,181	191,297	290,930	19,376	103,427	34,167	447,900
M003	LAWBG-ANDERSON PLAN COMM	1,990	409	486	259	3,144	5,276	351	1,876	623	8,126
M005	GLASGOW WATER COMPANY	272,747	56,089	66,568	-	395,404	722,962	48,151	257,017	76,252	1,104,382
M006	GATEWAY AREA DEV DISTRICT	169,350	34,826	41,333	203,162	448,671	448,893	29,897	159,584	986	639,360
M007	MIDDLESBORO CITY SCHOOL	183,832	37,804	44,867	50,256	316,759	487,279	32,454	173,230	62,728	755,691
M008	WALTON/VERONA BD OF ED	280,740	57,733	68,519	39,232	446,224	744,150	49,562	264,549	43,190	1,101,451
M009	PARIS BOURBON CO LIBRARY	44,193	9,088	10,786	5,390	69,457	117,140	7,802	41,644	1,408	167,994
M010	BOYD CO BD OF ED	597,283	122,828	145,777	72,023	937,911	1,583,204	105,444	562,837	590,744	2,842,229
M011	BOYLE COUNTY BD OF EDUC	362,007	74,445	88,354	73,130	597,936	959,563	63,909	341,130	20,515	1,385,117
M012	EAST PENDLETON WATER DIST	33,564	6,902	8,192	3,813	52,471	88,968	5,925	31,628	20,266	146,787
M013	BREATHITT CO SOIL CONSERV	3,115	641	760	2,083	6,599	8,257	550	2,935	486	12,228
M014	CITY OF HARDINSBURG	31,131	6,402	7,598	27,992	73,123	82,519	5,496	29,336	8,325	125,676
M015	BULLITT CO FISCAL COURT	817,365	168,087	199,492	212,457	1,397,401	2,166,567	144,297	770,226	50,517	3,131,607
M017	CITY OF FREDONIA	4,118	847	1,005	2,842	8,812	10,916	727	3,881	178	15,702
M018	CALLOWAY CO PUBLIC LIBRAR	38,779	7,975	9,465	3,869	60,088	102,790	6,846	36,542	6,056	152,234
M019	CAMPBELL CO COURTHOUSE	9,641	1,983	2,353	1,981	15,958	25,555	1,702	9,085	-	36,342
M020	CITY OF BARDWELL	52,201	10,735	12,741	13,834	89,511	138,368	9,216	49,191	11,002	207,777
M021	CARROLL CO WATER DISTRICT	62,512	12,855	15,257	17,787	108,411	165,699	11,036	58,907	13,732	249,374
M022	CITY OF OLIVE HILL	83,999	17,274	20,501	18,846	140,620	222,655	14,829	79,155	90,511	407,150
M023	E CASEY CO WATER DISTRICT	31,776	6,535	7,756	11,102	57,169	84,228	5,610	29,944	6,172	125,954
M024	CHRISTIAN CO BD OF ED	1,545,304	317,784	377,158	250,095	2,490,341	4,096,097	272,807	1,456,184	89,037	5,914,125
M025	WINCHESTER MUNICIPAL UTIL	382,569	78,673	93,373	109,985	664,600	1,014,066	67,539	360,506	115,918	1,558,029
M026	CLAY COUNTY 911 BOARD	25,054	5,152	6,115	260	36,581	66,410	4,423	23,609	22,632	117,074
M027	HOUSING AUTH OF ALBANY	12,239	2,517	2,987	-	17,743	32,441	2,161	11,533	20,788	66,923
M029	CUMBERLAND CO FISCAL CT	114,710	23,590	27,997	3,176	169,473	304,059	20,251	108,095	41,147	473,552
M030	DAVISS CO BD OF EDUC	1,952,834	401,590	476,622	426,115	3,257,161	5,176,325	344,752	1,840,211	591,296	7,952,584
M031	EDMONSON CO CONSERV DIST	3,090	635	754	522	5,001	8,191	546	2,912	274	11,923
M033	IRVINE MUNICIPAL UTILITY	77,691	15,977	18,962	8,520	121,150	205,934	13,716	73,211	27,119	319,980
M034	FAYETTE CO BD EDUCATION	8,443,185	1,736,299	2,060,704	1,698,474	13,938,662	22,380,131	1,490,556	7,956,255	138,286	31,965,228
M035	FLEMING COUNTY LIBRARY	21,366	4,394	5,215	21,214	52,189	56,634	3,772	20,134	13,105	93,645
M037	FRANKLIN CO BD OF ED	1,223,667	251,641	298,657	130,131	1,904,096	3,243,543	216,026	1,153,097	116,638	4,729,304
M038	HICKMAN/FULTON RIV PRT AU	44,788	9,210	10,931	33,533	98,462	118,717	7,907	42,205	5,921	174,750
M039	GALLATIN CO WATER DIS	27,038	5,560	6,599	3,677	42,874	71,670	4,773	25,479	15,381	117,303
M040	GARRARD CO PUBLIC LIBRARY	26,007	5,348	6,347	15,631	53,333	68,937	4,591	24,507	5,970	104,005
M041	GRANT CO BD OF ED	647,257	133,105	157,974	303,229	1,241,565	1,715,668	114,267	609,929	154,504	2,594,368
M042	CITY OF MAYFIELD	112,199	23,073	27,384	29,742	192,398	297,404	19,808	105,729	55,824	478,765
M043	CITY OF CANEVILLE	9,585	1,971	2,339	9,061	22,956	25,406	1,692	9,032	9,941	46,071
M044	GREEN/TAYLOR WATER DIST	51,426	10,575	12,551	12,850	96,402	136,313	9,079	48,460	39,317	233,169
M045	CITY OF FLATWOODS	143,726	29,557	35,079	31,015	239,377	380,972	25,373	135,437	31,357	573,139
M046	CITY OF LEWISPORT	74,424	15,305	18,164	4,359	112,252	197,273	13,139	70,132	18,777	299,321
M047	HARDIN CO PUBLIC LIBRARY	27,287	5,612	6,660	3,941	43,500	72,330	4,817	25,714	36,259	139,120
M048	CITY OF BENHAM	24,764	5,093	6,044	27,271	63,172	65,642	4,372	23,336	7,503	100,853
M049	HARRISON CO CONSERVA DIST	7,071	1,454	1,726	743	10,994	18,743	1,248	6,663	2,925	29,579
M050	HART CO CONSERVATION DIST	4,919	1,011	1,200	214	7,344	13,038	868	4,635	1,548	20,089
M051	HENDERSON CO BD OF ED	1,145,518	235,570	279,583	33,799	1,694,470	3,036,395	202,229	1,079,454	361,090	4,679,168
M052	HENRY CO LIBRARY	23,948	4,925	5,845	15,511	50,229	63,479	4,228	22,567	3,088	93,362
M054	CITY OF DAWSON SPRINGS	66,845	13,746	16,315	26,919	123,825	177,184	11,801	62,990	24,171	276,146
M056	JEFF CO MED CTR STM & CHL	143,222	29,453	34,956	38,736	246,367	379,634	25,284	134,962	35,195	575,075
M057	NICH-VLE/JESS CO PK & REC	45,379	9,332	11,076	30,800	96,587	120,286	8,011	42,762	22,210	193,269
M058	CITY OF PAINTSVILLE	334,648	68,819	81,677	50,672	535,816	887,043	59,079	315,348	12,843	1,274,313
M059	KENTON COUNTY FISCAL CT	1,344,370	276,463	328,117	521,225	2,470,175	3,563,488	237,335	1,266,839	95,843	5,163,505
M060	CITY OF HINDMAN	5,258	1,081	1,283	2,892	10,514	13,938	928	4,955	10,196	30,017
M061	KNOX CO E M S	143,832	29,578	35,105	31,365	239,880	381,252	25,392	135,537	65,868	608,049
M062	LARUE CO WATER DIST #1	19,017	3,911	4,641	-	27,569	50,408	3,357	17,920	24,709	96,394
M064	HOUSING AUTH/ LAWRENCE CO	16,391	3,371	4,001	102	23,865	43,448	2,894	15,446	9,115	70,903
M065	LEE CO SOIL CONSERV DIST	-	-	-	-	-	-	-	-	13,476	13,476
M067	JENKINS BD OF ED	80,984	16,654	19,765	63,956	181,359	214,662	14,297	76,313	-	305,272
M068	CITY OF VANCEBURG	37,975	7,809	9,268	8,419	63,471	100,659	6,704	35,785	29,737	172,885
M069	CITY OF STANFORD	19,696	4,050	4,807	1,630	30,183	52,208	3,477	18,560	4,871	79,116
M070	LEDBETTER WATER DISTRICT	24,855	5,111	6,066	5,575	41,607	65,881	4,388	23,421	21,446	115,136
M073	W MCCracken CO WATER DIST	-	-	-	-	-	-	-	-	23,808	23,808
M075	CITY OF SACRAMENTO	17,397	3,578	4,246	916	26,137	46,115	3,071	16,394	14,573	80,153
M076	CITY OF RICHMOND	725,164	149,126	176,989	336,394	1,387,673	1,922,172	128,020	683,342	56,433	2,789,967
M077	MAGOFFIN CO COURT CLERK	15,958	3,282	3,895	1,946	25,081	42,300	2,817	15,038	31,683	91,838
M078	LEBANON WATER WORKS	122,089	25,107	29,798	99,674	276,668	323,619	21,554	115,048	371	460,592



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
M079	MARSHALL CO REF DISP DIST	58,422	12,014	14,259	-	84,695	154,857	10,314	55,053	62,398	282,622
M081	CITY OF MAYSVILLE	373,009	76,707	91,039	86,199	626,954	988,726	65,851	351,497	151,160	1,557,234
M082	CITY OF BRANDENBURG	54,684	11,245	13,347	2,549	81,825	144,949	9,654	51,530	39,801	245,934
M084	MERCER CO BOARD OF ED	428,818	88,184	104,660	100,147	721,809	1,136,656	75,703	404,087	86,326	1,702,772
M085	CITY OF EDMONTON	88,737	18,248	21,658	1,699	130,342	235,213	15,666	83,620	19,644	354,143
M087	MT STERL/MONTGOMERY LIB	45,678	9,394	11,149	21,624	87,845	121,079	8,064	43,044	2,430	174,617
M088	MORGAN CO CONSERVAT DIST	4,046	832	988	1,277	7,143	10,726	714	3,813	1,229	16,482
M090	BARDESTOWN BD OF ED	585,178	120,339	142,823	72,580	920,920	1,551,117	103,307	551,430	61,403	2,267,257
M091	NICHOLAS CO WATER DIST	16,591	3,412	4,049	8,734	32,786	43,976	2,929	15,634	6,283	68,822
M092	CITY OF BEAVER DAM	90,114	18,531	21,994	4,369	135,008	238,863	15,909	84,917	25,746	365,435
M093	OLDHAM CO WATER DIST	174,434	35,871	42,574	97,645	350,524	462,368	30,795	164,374	4,664	662,201
M096	CITY OF FALMOUTH	92,734	19,070	22,633	45,086	179,523	245,807	16,371	87,386	81,642	431,206
M097	E KY CONCEN EMPLOY PRO	177,113	36,422	43,227	72,897	329,659	469,469	31,267	166,899	325,479	993,114
M098	PIKE CO HOUSING AUTHORITY	27,895	5,736	6,808	20,930	61,369	73,940	4,925	26,286	9,216	114,367
M099	BEECH FORK WATER COMM	32,053	6,592	7,823	334	46,802	84,963	5,659	30,205	25,059	145,886
M100	PULASKI CO BD OF ED	1,298,001	266,927	316,799	138,930	2,020,657	3,440,576	229,148	1,223,143	286,694	5,179,561
M104	RUSSELL CO PUBLIC LIBRARY	32,714	6,727	7,984	15,769	63,194	86,714	5,775	30,827	6,380	129,696
M105	SCOTT COUNTY LIBRARY	124,588	25,621	30,408	39,537	220,154	330,241	21,995	117,403	2,805	472,444
M106	SHELBY CO BD OF ED	1,130,899	232,564	276,015	230,710	1,870,188	2,997,645	199,648	1,065,679	284,116	4,547,088
M107	FRANKLIN ELECTRIC PLNT BD	188,199	38,702	45,933	83,381	356,215	498,855	33,225	177,346	1,228	710,654
M108	SPENCER CO PUBLIC LIB	23,020	4,734	5,618	-	33,372	61,018	4,064	21,692	16,633	103,407
M109	CITY OF CAMPBELLSVILLE	228,271	46,943	55,713	-	330,927	605,071	40,299	215,106	151,758	1,012,234
M110	CITY OF GUTHRIE	69,583	14,309	16,983	44,823	145,698	184,442	12,284	65,570	15,778	278,074
M111	TRIGG CO CONS DISTRICT	4,333	891	1,058	1,180	7,462	11,485	765	4,083	1,274	17,607
M112	CITY OF MILTON	31,739	6,527	7,746	770	46,782	84,129	5,603	29,908	9,037	128,677
M113	CITY OF STURGIS	56,992	11,720	13,910	57,692	140,314	151,068	10,061	53,705	94,538	309,372
M115	WASHINGTON CO LIBRARY BD	17,581	3,615	4,291	8,678	34,165	46,602	3,104	16,567	10,134	76,407
M116	WAYNE CO PUBLIC LIBRARY	21,135	4,346	5,158	2,527	33,166	56,023	3,731	19,916	11,440	91,110
M117	WEBSTER CO BD OF ED	354,388	72,878	86,494	-	513,760	939,367	62,563	333,950	125,269	1,461,149
M118	WHITLEY CO FISCAL COURT	494,803	101,754	120,765	178,112	895,434	1,311,561	87,352	466,267	289,271	2,154,451
M119	WOLFE CO FISCAL COURT	143,471	29,504	35,017	22,172	230,164	380,295	25,328	135,197	71,457	612,277
M120	WOODFORD COUNTY LIBRARY	53,637	11,030	13,091	2,299	80,057	142,175	9,469	50,544	25,417	227,605
M215	SHEPHER/BULLIT CO TOURIST	68,639	14,115	16,753	24,321	123,828	181,940	12,118	64,681	7,290	266,029
M315	CITY OF PIONEER VILLAGE	4,968	1,022	1,213	316	7,519	13,170	877	4,682	1,893	20,622
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	-	-	-	-	-	-	-	127,356	127,356
N001	ADAIR CO CONSERVATION DIS	12,728	2,617	3,106	9,145	27,596	33,738	2,247	11,994	3,797	51,776
N006	HOUSING AUTH OWINGSVILLE	673	138	164	-	975	1,783	119	634	27,984	30,520
N007	PINEVILLE BD OF EDUCATION	77,015	15,838	18,797	43,682	155,332	204,143	13,596	72,574	17,560	307,873
N008	CITY OF FLORENCE	655,450	134,790	159,974	270,828	1,221,042	1,737,384	115,713	617,649	76,649	2,547,395
N009	CITY OF MILLERSBURG	4,753	978	1,160	3,773	10,664	12,600	839	4,479	7,534	25,452
N010	BOYD CO PUBLIC LIBRARY	76,679	15,769	18,715	19,449	130,612	203,251	13,537	72,257	23,658	312,703
N011	CITY OF PERRYVILLE	2,654	546	648	-	3,848	7,035	469	2,501	1,619	11,624
N012	CITY OF BROOKSVILLE	27,755	5,708	6,774	8,255	48,492	73,569	4,900	26,154	22,057	126,680
N013	MIDDLE KY COMM ACT PART	262,791	54,042	64,139	83,425	464,397	696,574	46,393	247,636	83,218	1,073,821
N014	CITY OF IRVINGTON	23,104	4,751	5,639	13,121	46,615	61,241	4,079	21,772	5,209	92,301
N015	BULLITT CO CONSERVAT DIST	3,928	808	959	725	6,420	10,412	693	3,701	492	15,298
N017	PRINCETON ELECTRIC PL BD	147,561	30,345	36,015	15,533	229,454	391,136	26,050	139,051	63,617	619,854
N018	MURRAY/CALLOWAY CO AIRPRT	5,053	1,039	1,233	-	7,325	13,393	892	4,761	985	20,031
N020	CARLISLE CO SANIT DIST 1	8,928	1,836	2,179	220	13,163	23,664	1,576	8,413	2,971	36,624
N021	CARROLLTON UTILITIES COMM	191,211	39,322	46,668	67,033	344,234	506,839	33,756	180,184	75,814	796,593
N022	CITY OF GRAYSON	30,941	6,363	7,552	-	44,856	82,015	5,462	29,157	116,296	232,930
N025	EAST CLARK CO WATER DIST	44,124	9,074	10,769	19,065	83,032	116,958	7,790	41,579	1,178	167,505
N029	CUMBERLAND CO PUBLIC LIB	12,656	2,603	3,089	3,918	22,266	33,548	2,234	11,926	4,479	52,187
N033	ESTILL CO WATER DIST NO 1	38,698	7,958	9,445	13,298	69,399	102,575	6,832	36,466	14,325	160,198
N035	HOUSING AUTH FLEMINGSBURG	374	77	91	2,908	3,450	991	66	352	20,955	22,364
N036	PRESTONSBURG CITY UTIL	277,024	56,969	67,612	28,236	429,841	734,299	48,906	261,047	118,360	1,162,612
N037	FRANKFORT INDEP SCHOOLS	147,333	30,298	35,959	31,134	244,724	390,533	26,010	138,837	60,719	616,099
N038	HOUSING AUTH OF HICKMAN	19,762	4,064	4,823	-	28,649	52,382	3,489	18,622	5,596	80,089
N041	BULLOCK PEN WATER DIST	80,068	16,466	19,542	2,153	118,229	212,234	14,135	75,450	42,820	344,639
N042	PURCHASE AREA DEV DIST	272,535	56,045	66,517	95,818	490,915	722,401	48,113	256,817	-	1,027,331
N043	GRAYSON CO LIBRARY	22,503	4,628	5,492	24,008	56,631	59,648	3,973	21,205	40,405	125,231
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	76,953	15,825	18,782	15,441	127,001	203,977	13,585	72,515	83,031	373,108
N047	ELIZABETHTOWN BD OF EDUC	289,334	59,500	70,617	30,559	450,010	766,930	51,079	272,648	196,483	1,287,140
N049	CYNTHIANA HARRISON CO JPC	9,709	1,997	2,370	-	14,076	25,737	1,714	9,150	4,891	41,492

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Outflow of Resources	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
N050	CITY OF HORSE CAVE	29,963	6,162	7,313	4,650	48,088	79,423	5,290	28,235	67,231	180,179
N051	CITY OF HENDERSON	881,989	181,377	215,264	92,847	1,371,477	2,337,864	155,706	831,123	128,535	3,453,228
N052	CITY OF NEW CASTLE	19,684	4,048	4,804	11,062	39,598	52,175	3,475	18,549	4,492	78,691
N054	CITY OF MADISONVILLE	1,085,090	223,143	264,835	42,158	1,615,226	2,876,220	191,561	1,022,511	119,792	4,210,084
N057	NICHOLASVILLE HOUSING AUT	5,747	1,182	1,403	-	8,332	15,234	1,015	5,416	8,589	30,254
N058	JOHNSON CO LIBRARY	35,200	7,239	8,591	13,608	64,638	93,303	6,214	33,170	13,243	145,930
N060	KNOTT CO WATER & SEWER	85,669	17,617	20,909	43,444	167,639	227,080	15,124	80,728	-	322,932
N061	KNOX CO SOIL CONSERV DIS	3,747	771	915	6,147	11,580	9,933	662	3,531	9,417	23,543
N063	CUMBERLAND VAL AREA DEV	124,750	25,654	30,447	26,522	207,373	330,671	22,023	117,555	12,501	482,750
N065	THREE FORKS REG JAIL	116,199	23,896	28,360	43,411	211,866	308,006	20,514	109,498	132,657	570,675
N067	HOUSING ORIENTED MINISTRI	45,996	9,459	11,226	6,597	73,278	121,921	8,120	43,343	16,367	189,751
N068	GAR,QUI,KY-O-HTS WTR DIST	26,362	5,421	6,434	4,100	42,317	69,878	4,654	24,842	4,746	104,120
N069	CITY OF CRAB ORCHARD	4,651	956	1,135	1,658	8,400	12,327	821	4,382	2,899	20,429
N071	CITY OF AUBURN	50,828	10,452	12,405	24,331	98,016	134,727	8,973	47,896	5,495	197,091
N072	LYON CO AMBULANCE SERVICE	72,352	14,879	17,659	454	105,344	191,782	12,773	68,180	24,443	297,178
N075	CITY OF ISLAND	11,307	2,325	2,760	7,148	23,540	29,972	1,996	10,655	20,515	63,138
N076	MADISON CO EMS	9,980	2,052	2,436	496	14,964	26,455	1,762	9,405	1,722	39,344
N077	MAGOFFIN CO WATER DIST	32,910	6,768	8,032	575	48,285	87,234	5,810	31,012	32,647	156,703
N078	CENTRAL KY COMM ACTION	815,586	167,721	199,058	256,273	1,438,638	2,161,853	143,983	768,550	163,453	3,237,839
N079	BENTON ELECTRIC SYSTEM	104,241	21,437	25,442	36,341	187,461	276,308	18,403	98,229	15,973	408,913
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	192,140	39,513	46,895	43,104	321,652	509,300	33,920	181,059	14,075	738,354
N082	MEADE CO WATER DISTRICT	55,740	11,463	13,604	9,924	90,731	147,748	9,840	52,525	9,839	219,952
N084	MERCER CO PUBLIC LIBRARY	37,857	7,785	9,240	10,037	64,919	100,346	6,683	35,673	44,786	187,488
N085	METCALFE CO CONSERV DIST	3,610	742	881	842	6,075	9,570	637	3,402	2,025	15,634
N087	CITY OF MT STERLING	77,346	15,906	18,878	6,378	118,508	205,018	13,655	72,885	134,091	425,649
N088	MORGAN CO AMBULANCE SERV	66,652	13,707	16,267	77,082	173,708	176,672	11,767	62,808	-	251,247
N089	MUHLBERG CO WATER DIST	96,895	19,926	23,649	31,589	172,059	256,838	17,106	91,307	2,842	368,093
N090	BARDSTOWN-NELSON CO TOURI	29,455	6,057	7,189	25,682	68,383	78,077	5,200	27,757	19,263	130,297
N092	CITY OF HARTFORD	94,624	19,459	23,095	25,541	162,719	250,819	16,705	89,167	16,178	372,869
N093	CITY OF LAGRANGE	108,452	22,303	26,470	82,849	240,074	287,471	19,146	102,197	20,911	429,725
N094	CITY OF OWENTON	8,024	1,650	1,958	3,348	14,980	21,270	1,417	7,561	11,092	41,340
N097	KY VALLEY ED COOPERATIVE	11,868	2,441	2,897	-	17,206	31,459	2,095	11,184	13,074	57,812
N098	PIKE CO LIBRARY DISTRICT	91,930	18,905	22,437	23,345	156,617	243,676	16,229	86,628	29,712	376,245
N099	CITY OF CLAY CITY	19,182	3,945	4,682	3,169	30,978	50,846	3,386	18,076	36,160	108,468
N100	CITY OF BURNSIDE	34,374	7,069	8,390	21,994	71,827	91,114	6,068	32,392	14,782	144,356
N103	HOUSING AUTH OF MOREHEAD	69,739	14,341	17,021	80,141	181,242	184,855	12,312	65,717	8,137	271,021
N104	CITY OF JAMESTOWN	115,483	23,748	28,185	4,938	172,354	306,107	20,387	108,823	45,939	481,256
N106	W SHELBY WATER DISTRICT	26,425	5,434	6,449	376	38,684	70,043	4,665	24,901	5,167	104,776
N107	SIMPSON CO CONSER DIST	2,919	600	712	924	5,155	7,737	515	2,750	1,853	12,855
N110	LOGAN/TODD REG. WATER COM	86,578	17,804	21,131	49,197	174,710	229,491	15,285	81,585	6,788	333,149
N111	BARKLEY LAKE WATER DIST	83,283	17,127	20,327	27,367	148,104	220,755	14,703	78,480	21,430	335,368
N112	TRIMBLE CO WATER DIST	23,901	4,915	5,834	32,270	66,920	63,355	4,220	22,523	5,996	96,094
N113	UNION CO LIBRARY BD	27,845	5,726	6,796	6,973	47,340	73,808	4,916	26,239	17,895	122,858
N114	BOWLING GRN MUNICIPAL UTI	1,565,604	321,959	382,112	37,106	2,306,781	4,149,907	276,391	1,475,314	312,005	6,213,617
N115	WASHINGTON CO CONSER DIST	4,563	938	1,114	2,667	9,282	12,096	806	4,300	-	17,202
N116	MONTICELLO UTILITY COMM	116,956	24,051	28,545	-	169,552	310,012	20,647	110,211	77,086	517,956
N117	CITY OF DIXON	6,305	1,297	1,539	10,158	19,299	16,712	1,113	5,941	18,902	42,668
N118	CITY OF WILLIAMSBURG	232,164	47,743	56,664	16,624	353,195	615,392	40,986	218,775	110,335	985,488
N119	WOLFE CO CONSER DISTRICT	4,507	927	1,100	-	6,534	11,948	796	4,247	1,955	18,946
N120	WOODFORD CO PLAN ZONING	20,064	4,126	4,897	-	29,087	53,182	3,542	18,907	34,490	110,121
N959	N KY CONV & VISITORS BUR	103,209	21,225	25,190	99,551	249,175	273,575	18,221	97,257	18,560	407,613
P001	HOUSING AUTH OF COLUMBIA	10,466	2,152	2,555	961	16,134	27,743	1,848	9,863	1,893	41,347
P005	GLASGOW ELECTRIC PLANT BD	410,910	84,501	100,289	12,633	608,333	1,089,187	72,542	387,212	199,460	1,748,401
P006	BATH COUNTY E.M.S.	44,152	9,080	10,776	40,150	104,158	117,033	7,795	41,606	68,891	235,325
P007	CITY OF PINEVILLE	34,910	7,179	8,520	10,236	60,845	92,535	6,163	32,897	11,689	143,284
P008	BOONE CO PLANNING COMM	110,798	22,785	27,042	6,202	166,827	293,688	19,560	104,408	42,210	459,866
P009	HOUSING AUTHORITY PARIS	19,201	3,949	4,686	-	27,836	50,895	3,390	18,094	12,789	85,168
P010	REGIONAL PUBLIC SAFETY	78,713	16,187	19,211	-	114,111	208,643	13,896	74,174	38,197	334,910
P011	CITY OF JUNCTION CITY	9,594	1,973	2,342	-	13,909	25,431	1,694	9,041	27,205	63,371
P013	CITY OF JACKSON	141,265	29,051	34,478	25,641	230,435	374,449	24,939	133,118	73,466	605,972
P014	BRECKINRIDGE CO PUBLIC LI	34,754	7,147	8,482	19,810	70,193	92,122	6,135	32,750	-	131,007
P015	CITY OF LEBANON JUNCTION	29,156	5,996	7,116	2,449	44,717	77,284	5,147	27,475	10,780	120,686
P017	PRINCETON WATER/WASTEWATE	75,720	15,571	18,481	-	109,772	200,708	13,367	71,353	28,297	313,725
P018	MURRAY/CALLOWAY TRANS AUT	93,310	19,189	22,774	130,185	265,458	247,334	16,473	87,929	-	351,736
P022	RATTLESNAKE RIDGE WATER	67,047	13,788	16,364	-	97,199	177,721	11,837	63,181	31,659	284,398



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources
					(23)	(24)					(28)	(29)	
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
P023	LIBERTY TOURISM	8,199	1,686	2,001	12,789	24,675	21,732	1,447	7,726	275	31,180		
P025	CLARK CO CONSVATION DIST	3,442	708	840	2,469	7,459	9,124	608	3,244	588	13,564		
P033	ESTILL COUNTY EMS	6	1	2	19	28	17	1	6	-	24		
P035	FLEMING CO DISPATCH	21,858	4,495	5,335	11,004	42,692	57,938	3,859	20,597	9,497	91,891		
P037	COMMUNITY ACTION KENTUCKY	28,854	5,934	7,042	12,657	54,487	76,483	5,094	27,190	220,115	328,882		
P038	HICKMAN ELECTRIC SYSTEM	43,090	8,861	10,517	3,258	65,726	114,217	7,607	40,605	17,074	179,503		
P041	CITY OF DRY RIDGE	37,788	7,771	9,223	22,127	76,909	100,164	6,671	35,609	14,586	157,030		
P043	CITY OF CLARKSON	17,774	3,655	4,338	5,088	30,855	47,114	3,138	16,749	11,197	78,198		
P045	GREENUP CO ENVIR COMM	23,023	4,735	5,619	19,612	52,989	61,026	4,064	21,695	8,868	95,653		
P047	CITY OF WEST POINT	2,791	574	681	8,476	12,522	7,398	493	2,630	56,609	67,130		
P048	HARLAN COUNTY C A A	184,601	37,962	45,055	97,711	365,329	489,318	32,589	173,955	-	695,862		
P049	HOUSING AUTHORITY OF CYNT	45,787	9,416	11,175	4,991	71,369	121,368	8,083	43,147	26,768	199,366		
P050	HART CO SOLID WASTE SVC	95,254	19,588	23,248	17,091	155,181	252,487	16,816	89,760	4,202	363,265		
P051	HENDERSON MUN POWER&LIGHT	485,682	99,878	118,539	139,859	843,958	1,287,385	85,742	457,672	33,376	1,864,175		
P052	LITTLE KY RV WS CONV DIST	7,021	1,444	1,714	837	11,016	18,611	1,240	6,616	4,406	30,873		
P054	HOUSING AUTH DAWSON SPG	33,717	6,934	8,229	5,756	54,636	89,372	5,952	31,772	3,233	130,329		
P057	VALLEY VIEW FERRY AUTHORI	21,690	4,460	5,294	27,856	59,300	57,493	3,829	20,439	19,147	100,908		
P061	BARBOURVILLE UTILITY COMM	281,459	57,881	68,695	7,396	415,431	746,057	49,689	265,227	82,459	1,143,432		
P063	LAUREL CO WATER DIST #2	99,908	20,545	24,384	22,394	167,231	264,822	17,638	94,146	8,155	384,761		
P066	HYDEN LESLIE COUNTY WATER DISTRICT	60,817	12,507	14,844	182,018	270,186	161,207	10,737	57,310	-	229,254		
P068	LEWIS CO PUBLIC LIBRARY	14,320	2,945	3,495	8,779	29,539	37,957	2,528	13,494	72	54,051		
P069	LINCOLN CO CLERK	38,536	7,925	9,405	783	56,649	102,146	6,803	36,313	35,556	180,818		
P071	LOGAN CO CONS DISTRICT	10,656	2,191	2,601	6,217	21,665	28,247	1,881	10,042	9,174	49,344		
P072	LYON CO WATER DISTRICT	20,662	4,249	5,043	11,096	41,050	54,768	3,648	19,470	-	77,886		
P075	MCLEAN CO REG WATER COMM	24,232	4,983	5,914	1,088	36,217	64,230	4,278	22,834	8,835	100,177		
P076	MADISON CO PUBLIC LIBRARY	141,194	29,036	34,461	36,670	241,361	374,259	24,926	133,051	13,992	546,228		
P077	SALYERS/MAG CO JOINT HOUS	8,255	1,698	2,015	-	11,968	21,881	1,457	7,779	21,534	52,651		
P078	MARION CO CONSERVAT DIST	3,713	764	906	500	5,883	9,842	656	3,499	506	14,503		
P079	CITY OF CALVERT CITY	140,141	28,819	34,204	-	203,164	371,468	24,740	132,059	51,226	579,493		
P081	MASON COUNTY LIBRARY	17,316	3,561	4,226	2,645	27,748	45,900	3,057	16,318	3,341	68,616		
P084	ANDERSON-DEAN COMM PARK	10,834	2,228	2,644	20,668	36,374	28,717	1,913	10,209	6,040	46,879		
P087	MONTGOMERY CTY WATER DIST	9,597	1,974	2,342	9,152	23,065	25,439	1,694	9,044	328	36,505		
P088	MORGAN CO WATER DIST	32,284	6,639	7,879	42,594	89,396	85,574	5,699	30,422	51,656	173,351		
P089	MUHLENBERG WATER DIST #3	31,103	6,396	7,591	879	45,969	82,445	5,491	29,310	4,823	122,069		
P090	NORTH NELSON WATER DIST	29,318	6,029	7,156	12,130	54,633	77,714	5,176	27,628	1,455	111,973		
P092	OHIO CO REG WASTEWATER D	29,667	6,101	7,241	1,830	44,839	78,638	5,237	27,956	4,205	116,036		
P097	KY RIVER AREA DEV DIST	199,871	41,102	48,782	61,878	351,633	529,793	35,285	188,344	5,441	758,863		
P100	LAKE CUMBERLAND CAA, INC	426,936	87,797	104,201	229,546	848,480	1,131,669	75,371	402,314	267,564	1,876,918		
P103	MOREHEAD TOURISM COMMISSI	22,095	4,544	5,393	6,673	38,705	58,566	3,901	20,820	31,123	114,410		
P104	RUSSELL CO TOURIST COMM	7,666	1,576	1,871	585	11,698	20,320	1,353	7,224	1,543	30,440		
P105	GEORGETOWN/SCOTT TOURISM	18,547	3,814	4,527	10,108	36,996	49,161	3,274	17,477	450	70,362		
P106	MULTI PURPOSE COMM ACTION	43,975	9,043	10,733	9,168	72,919	116,562	7,763	41,438	14,869	180,632		
P107	SIMPSON CO LIBRARY DIST	25,636	5,272	6,257	7,442	44,607	67,954	4,526	24,158	5,570	102,208		
P110	TODD COUNTY CONSERVATION DISTRICT	-	-	-	237	237	-	-	-	15,667	15,667		
P111	JOHN L STREET LIBRARY	19,441	3,998	4,745	21,341	49,525	51,531	3,432	18,320	5,018	78,301		
P113	STURGIS HOUSING AUTHORITY	7,395	1,521	1,805	12,189	22,910	19,602	1,306	6,969	9,826	37,703		
P115	HOUSING AUTH SPRINGFIELD	10,887	2,239	2,657	10,039	25,822	28,858	1,922	10,259	8,812	49,851		
P116	CITY OF MONTICELLO	26,699	5,490	6,516	3,529	42,234	70,770	4,713	25,159	64,337	164,979		
P117	CITY OF CLAY	32,533	6,690	7,940	433	47,596	86,235	5,743	30,657	18,762	141,397		
P120	WOODFORD CO CONSERV DIST	7,339	1,509	1,791	3,591	14,230	19,453	1,296	6,916	4,422	32,087		
P959	CITY OF CRESTVIEW HILLS	29,714	6,111	7,252	6,725	49,802	78,762	5,246	28,000	2,579	114,587		
R003	SOUTH ANDERSON WATER DIST	78,598	16,163	19,183	150,104	264,048	208,337	13,876	74,065	2,961	299,239		
R005	BARREN CO SOIL CONS DIS	2,666	548	651	3,442	7,307	7,068	471	2,513	6,442	16,494		
R008	BOONE CO LIBRARY DIST	394,045	81,033	96,173	68,213	639,464	1,044,485	69,565	371,320	38,699	1,524,069		
R010	ASHLAND BD OF ED	589,508	121,229	143,880	291,406	1,146,023	1,562,594	104,072	555,511	304,907	2,527,084		
R011	DANVILLE BOYLE PLANNING	8,753	1,800	2,136	1,482	14,171	23,202	1,545	8,248	7,744	40,739		
R013	BREATHITT COUNTY WATER DISTRICT	25,390	5,221	6,197	11,468	48,276	67,302	4,482	23,926	4,663	100,373		
R015	CITY OF SHEPHERDSVILLE	212,300	43,658	51,815	155,347	463,120	562,738	37,479	200,056	-	800,273		
R017	CITY OF PRINCETON	66,253	13,625	16,170	13,599	109,647	175,615	11,696	62,432	15,002	264,745		
R018	MURRAY ELECTRIC SYSTEM	292,038	60,056	71,277	-	423,371	774,097	51,556	275,196	130,350	1,231,199		
R019	FORT THOMAS BOARD OF ED	330,527	67,971	80,671	1,546	480,715	876,119	58,351	311,465	218,528	1,464,463		
R021	CARROLLTON/CARR CO REC TR	5,872	1,208	1,433	353	8,866	15,564	1,037	5,533	1,419	23,553		
R024	CHRISTIAN CO WATER DIST	71,399	14,683	17,426	11,190	114,698	189,256	12,605	67,281	10,910	280,052		
R030	DAVISS CO AIRPORT BD	30,480	6,268	7,439	12,533	56,720	80,793	5,381	28,722	15,974	130,870		
R033	CITY OF RAVENNA	5,844	1,202	1,426	2,520	10,992	15,490	1,032	5,507	4,668	26,697		
R034	LEXINGTON PUBLIC LIBRARY	705,016	144,983	172,071	260,070	1,282,140	1,868,767	124,463	664,357	17,529	2,675,116		



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
R036	CITY OF PRESTONSBURG	325,851	67,010	79,530	62,410	534,801	863,725	57,526	307,059	49,948	1,278,258
R037	PAUL SAWYIER LIBRARY	111,835	22,998	27,295	2,367	164,495	296,438	19,743	105,385	68,614	490,180
R038	CITY OF FULTON	131,092	26,958	31,995	-	190,045	347,482	23,143	123,532	61,678	555,835
R041	CITY OF CRITTENDEN	10,793	2,220	2,634	4,503	20,150	28,610	1,905	10,171	6,091	46,777
R042	MAYFIELD ELEC & WATER SYS	445,256	91,565	108,672	124,719	770,212	1,180,227	78,605	419,577	145,497	1,823,906
R045	CITY OF RUSSELL	102,278	21,033	24,963	-	148,274	271,106	18,056	96,380	48,950	434,492
R047	LINCOLN TRAIL AREA DEV DI	218,384	44,909	53,300	100,238	416,831	578,864	38,553	205,789	16,218	839,424
R048	HARLAN CO CONSERV DIST	5,971	1,228	1,457	3,170	11,826	15,828	1,054	5,627	327	22,836
R050	HART CO AMB SERVICE	100,347	20,636	24,491	-	145,474	265,987	17,715	94,560	65,812	444,074
R051	HENDERSON MUN W & S DEPT	453,834	93,329	110,766	33,732	691,661	1,202,967	80,120	427,661	78,519	1,789,267
R052	CITY OF CAMPBELLSBURG	12,342	2,538	3,012	14,735	32,627	32,714	2,179	11,630	-	46,523
R054	SOUTH HOPKINS WATER DIST	33,760	6,943	8,240	5,439	54,382	89,488	5,960	31,813	3,760	131,021
R057	CITY OF WILMORE	100,724	20,713	24,583	985	147,005	266,986	17,782	94,915	53,734	433,417
R058	HOUSING AUTH OF PAINTSVLE	57,064	11,735	13,927	229	82,955	151,257	10,074	53,773	11,218	226,322
R061	KY COMM ECONOMIC OPPORT	956,696	196,740	233,498	313,789	1,700,723	2,535,888	168,895	901,522	76,121	3,682,426
R063	WOODCREEK WATER DISTRICT	220,530	45,351	53,824	-	319,705	584,553	38,932	207,812	152,113	983,410
R071	LOGAN CO PUBLIC LIBRARY	52,977	10,894	12,930	3,929	80,730	140,424	9,353	49,922	14,539	214,238
R072	LYON CO HOUSING AUTHORITY	23,257	4,783	5,676	-	33,716	61,646	4,106	21,915	19,767	107,434
R073	MCCRACKEN CO BD OF ED	1,045,395	214,980	255,147	-	1,515,522	2,771,003	184,554	985,106	264,483	4,205,146
R076	RICHMOND UTILITIES	387,052	79,595	94,467	90,855	651,969	1,025,948	68,330	364,730	87,743	1,546,751
R078	CITY OF LORETTO	2,380	489	581	-	3,450	6,308	420	2,243	1,795	10,766
R079	MARSHALL CO PUB LIBRARY	90,915	18,696	22,189	11,008	142,808	240,985	16,050	85,671	5,915	348,621
R088	CITY OF WEST LIBERTY	160,818	33,071	39,250	62,327	295,466	426,277	28,391	151,544	66,095	672,307
R089	CENTRAL CITY MUN WTR&SEWR	114,919	23,632	28,048	12,970	179,569	304,612	20,288	108,291	40,180	473,371
R090	NELSON CO PUBLIC LIBRARY	98,378	20,231	24,011	-	142,620	260,768	17,368	92,704	90,733	461,573
R093	TRI CO COMM ACTION AGENCY	27,970	5,752	6,826	18,568	59,116	74,138	4,938	26,357	32,816	138,249
R097	PERRY COUNTY PUBLIC LIB	61,042	12,553	14,898	947	89,440	161,801	10,776	57,521	26,849	256,947
R103	ROWAN CO PUBLIC LIBRARY	52,855	10,869	12,900	31,640	108,264	140,102	9,331	49,807	13,670	212,910
R104	CITY OF RUSSELL SPRINGS	106,542	21,910	26,004	24,424	178,880	282,409	18,809	100,398	61,955	463,571
R105	CITY OF STAMPING GROUND	3,174	653	775	3,987	8,589	8,414	560	2,991	3,000	14,965
R106	SHELBY CO PARK RECREATION	49,102	10,098	11,984	9,911	81,095	130,153	8,668	46,270	27,071	212,162
R109	TAYLOR CO PUBLIC LIBRARY	37,087	7,627	9,052	14,047	67,813	98,306	6,547	34,948	9,616	149,417
R114	BOWLING GREEN PUBLIC SCHO	830,033	170,692	202,584	183,833	1,387,142	2,200,148	146,534	782,164	83,893	3,212,739
R115	S W E D A	7,840	1,612	1,914	1,006	12,372	20,783	1,384	7,388	568	30,123
R116	WAYNE CO CONSERV DIST	6,809	1,400	1,662	4,934	14,805	18,049	1,202	6,417	1,904	27,572
R117	WEBSTER COUNTY WATER DIST	38,570	7,932	9,414	5,241	61,157	102,236	6,809	36,346	36,936	182,327
R118	WILLIAMSBURG IND BD OF ED	137,677	28,313	33,602	137,923	337,515	364,937	24,305	129,737	73,233	592,212
R120	CITY OF MIDWAY	33,583	6,906	8,196	7,340	56,025	89,017	5,929	31,646	10,612	137,204
R959	N KY LEGAL AID SOCIETY	291,761	59,999	71,209	13,909	436,878	773,362	51,507	274,934	103,085	1,202,888
T036	FLOYD COUNTY CONSV DIST	8,504	1,749	2,076	-	12,329	22,541	1,501	8,014	11,275	43,331
V001	ADAIR COUNTY FISCAL COURT	230,454	47,392	56,246	70,422	404,514	610,859	40,684	217,164	87,300	956,007
V002	ALLEN COUNTY FISCAL COURT	269,868	55,497	65,866	26,077	417,308	715,333	47,642	254,305	55,151	1,072,431
V003	ANDERSON CO FISCAL COURT	346,921	71,343	84,672	84,423	601,359	919,575	61,245	326,914	157,638	1,465,372
V004	BALLARD COUNTY FISCAL CT	269,149	55,349	65,690	57,737	447,925	713,426	47,515	253,627	152,080	1,166,648
V005	BARREN CO FISCAL CT	286,889	58,997	70,020	289,062	704,968	760,449	50,647	270,344	22,842	1,104,282
V006	BATH CO FISCAL COURT	151,694	31,195	37,024	-	219,913	402,093	26,780	142,946	32,537	604,356
V007	BELL CO FISCAL CT	287,147	59,050	70,083	99,939	516,219	761,134	50,693	270,587	71,800	1,154,214
V008	BOONE CO FISCAL CT	1,374,518	282,663	335,474	350,991	2,343,646	3,643,398	242,657	1,295,247	79,030	5,260,332
V009	BOURBON CO FISCAL COURT	261,801	53,838	63,897	53,080	432,616	693,948	46,218	246,702	202,917	1,189,785
V010	BOYD COUNTY FISCAL COURT	969,978	199,471	236,740	259,612	1,665,801	2,571,096	171,240	914,038	106,328	3,762,702
V011	BOYLE COUNTY FISCAL COURT	472,365	97,140	115,289	201,282	886,076	1,252,087	83,391	445,124	12,988	1,793,590
V012	BRACKEN CO FISCAL COURT	167,428	34,431	40,864	12,792	255,515	443,798	29,558	157,773	16,353	647,482
V013	BREATHITT CO FISCAL COURT	149,006	30,642	36,368	30,476	246,492	394,967	26,305	140,413	74,489	636,174
V014	BRECKINRIDGE CO FISCAL CT	322,051	66,228	78,602	80,944	547,825	853,652	56,855	303,478	52,664	1,266,649
V016	BUTLER COUNTY FISCAL CT	240,964	49,553	58,811	57,063	406,391	638,718	42,540	227,068	137,196	1,045,522
V017	CALDWELL CO FISCAL COURT	154,130	31,696	37,618	-	223,444	408,549	27,210	145,241	69,116	650,116
V018	CALLOWAY CO FISCAL COURT	475,836	97,853	116,136	49,520	739,345	1,261,285	84,004	448,393	58,161	1,851,843
V019	CAMPBELL CO FISCAL CT	1,079,455	221,984	263,459	340,821	1,905,719	2,861,283	190,567	1,017,201	178,746	4,247,797
V020	CARLISLE CO FISCAL COURT	125,298	25,767	30,581	11,513	193,159	332,124	22,120	118,072	25,461	497,777
V021	CARROLL CO FISCAL CT	380,601	78,269	92,892	160,261	712,023	1,008,848	67,191	358,651	66,860	1,501,550
V022	CARTER CO FISCAL CT	379,454	78,033	92,612	36,427	586,526	1,005,810	66,989	357,571	286,030	1,716,400
V023	CASEY CO FISCAL COURT	247,415	50,880	60,386	-	358,681	655,818	43,679	233,147	62,212	994,856
V024	CHRISTIAN CO FISCAL COURT	382,102	78,577	93,259	43,559	597,497	1,012,828	67,456	360,066	151,207	1,591,557
V025	CLARK COUNTY FISCAL COURT	384,276	79,024	93,789	141,556	698,645	1,018,591	67,840	362,115	186,612	1,635,158
V026	CLAY COUNTY FISCAL CT	312,338	64,231	76,232	76,017	528,818	827,907	55,140	294,325	747,238	1,924,610
V027	CLINTON CO FISCAL COURT	215,378	44,291	52,567	39,511	351,747	570,896	38,023	202,957	44,997	856,873



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V028	CRITTENDEN CO FIS CT	283,247	58,248	69,131	58,908	469,534	750,796	50,004	266,912	18,437	1,086,149
V030	DAVISS CO FISCAL COURT	689,428	141,777	168,267	46,309	1,045,781	1,827,450	121,711	649,668	330,174	2,929,003
V031	EDMONSON CO FISCAL CRT	192,392	39,564	46,957	47,285	326,198	509,969	33,965	181,296	95,734	820,964
V032	ELLIOTT CO FISCAL CT	111,533	22,936	27,221	40,213	201,903	295,637	19,690	105,100	9,115	429,542
V033	ESTILL CO FISCAL COURT	207,905	42,755	50,743	2,869	304,272	551,088	36,703	195,915	116,115	899,821
V035	FLEMING CO FISCAL COURT	132,637	27,276	32,372	11,486	203,771	351,577	23,416	124,988	47,627	547,608
V036	FLOYD CO FISCAL COURT	419,093	86,184	102,287	8,905	616,469	1,110,878	73,986	394,923	159,377	1,739,164
V037	FRANKLIN CO FISCAL COURT	597,084	122,787	145,729	-	865,600	1,582,675	105,409	562,649	100,459	2,351,192
V038	FULTON COUNTY FIS CT	339,355	69,787	82,825	94,108	586,075	899,519	59,910	319,784	62,494	1,341,707
V039	GALLATIN CO FISCAL COURT	254,166	52,268	62,033	22,582	391,049	673,710	44,870	239,508	43,968	1,002,056
V040	GARRARD CO FISCAL COURT	239,964	49,347	58,567	10,364	358,242	636,067	42,363	226,125	290,884	1,195,439
V041	GRANT COUNTY FISCAL COURT	371,944	76,488	90,779	28,329	567,540	985,902	65,663	350,493	81,810	1,483,868
V042	GRAVES COUNTY FISCAL CT	445,305	91,575	108,684	4,362	649,926	1,180,360	78,614	419,624	152,693	1,831,291
V043	GRAYSON CO FISCAL COURT	701,234	144,205	171,148	420,457	1,437,044	1,858,743	123,796	660,793	-	2,643,332
V044	GREEN COUNTY FISCAL COURT	97,107	19,970	23,701	9,278	150,056	257,399	17,143	91,507	15,143	381,192
V045	GREENUP CO FISCAL CT	762,774	156,861	186,168	636,021	1,741,824	2,021,866	134,660	718,784	-	2,875,310
V046	HANCOCK CO FISCAL COURT	259,019	53,266	63,218	-	375,503	686,575	45,727	244,081	80,977	1,057,360
V047	HARDIN CO FISCAL COURT	516,340	106,183	126,022	266,748	1,015,293	1,368,649	91,154	486,562	307	1,946,672
V048	HARLAN CO FIS CT	399,590	82,174	97,527	23,821	603,112	1,059,182	70,543	376,545	129,239	1,635,509
V049	HARRISON CO FISCAL COURT	160,993	33,107	39,293	14,149	247,542	426,739	28,422	151,708	46,535	653,404
V050	HART COUNTY FISCAL COURT	338,592	69,630	82,639	39,612	530,473	897,496	59,775	319,065	2,898	1,279,234
V051	HENDERSON CO FISCAL COURT	716,800	147,406	174,947	67,143	1,106,296	1,900,003	126,544	675,461	224,312	2,926,320
V052	HENRY CO FISCAL COURT	136,615	28,094	33,343	10,471	208,523	362,121	24,118	128,736	40,281	555,256
V053	HICKMAN CO FISCAL COURT	124,681	25,640	30,431	-	180,752	330,489	22,011	117,491	21,377	491,368
V054	HOPKINS CO FISCAL COURT	568,713	116,953	138,804	97,253	921,723	1,507,472	100,400	535,914	77,224	2,221,010
V055	JACKSON CO FISCAL COURT	290,630	59,767	70,933	51,380	472,710	770,365	51,308	273,869	97,951	1,193,493
V057	JESSAMINE CO FISCAL COURT	784,330	161,294	191,429	215,529	1,352,582	2,079,003	138,465	739,097	126,445	3,083,010
V060	KNOTT CO FISCAL CT	241,597	49,683	58,966	124,318	474,564	640,394	42,651	227,663	-	910,708
V061	KNOX CO FISCAL CT	414,140	85,166	101,078	59,463	659,847	1,097,750	73,112	390,256	89,752	1,650,870
V062	LARUE CO FISCAL COURT	264,853	54,466	64,642	39,069	423,030	702,040	46,757	249,579	43,345	1,041,721
V063	LAUREL COUNTY FISCAL COUR	813,272	167,245	198,493	206,986	1,385,996	2,155,718	143,575	766,369	210,494	3,276,156
V064	LAWRENCE CO FISCAL CT	248,515	51,106	60,654	16,449	376,724	658,732	43,873	234,183	165,988	1,102,776
V065	LEE COUNTY FISCAL COURT	205,319	42,223	50,112	24,116	321,770	544,234	36,247	193,478	98,745	872,704
V066	LESLIE CO FISCAL COURT	363,415	74,734	88,698	198,253	725,100	963,295	64,157	342,456	63,646	1,433,554
V067	LETCHER CO FISCAL COURT	262,595	54,001	64,091	77,183	457,870	696,053	46,358	247,451	79,329	1,069,191
V068	LEWIS COUNTY FISCAL COURT	158,756	32,647	38,747	-	230,150	420,811	28,027	149,601	161,551	759,990
V069	LINCOLN CO FISCAL COURT	190,959	39,270	46,607	53,994	330,830	506,170	33,712	179,946	95,238	815,066
V070	LIVINGSTON CO FISCAL CT	219,119	45,061	53,480	8,952	326,612	580,812	38,683	206,482	116,159	942,136
V071	LOGAN COUNTY FISCAL COURT	559,822	115,125	136,634	254,054	1,065,635	1,483,907	98,831	527,537	21,430	2,131,705
V072	LYON COUNTY FISCAL COURT	93,126	19,151	22,729	-	135,006	246,847	16,440	87,755	73,439	424,481
V073	MCCRACKEN CO FISCAL COURT	423,105	87,009	103,266	1,718	615,098	1,121,513	74,695	398,704	92,841	1,687,753
V074	MCCREARY CO FISCAL CT	337,994	69,507	82,493	82,828	572,822	895,911	59,669	318,501	98,282	1,372,363
V075	MCLEAN COUNTY FISCAL CT	256,184	52,683	62,526	56,353	427,746	679,061	45,227	241,410	28,612	994,310
V076	MADISON CO FISCAL COURT	588,836	121,091	143,715	148,837	1,002,479	1,560,811	103,953	554,877	466,428	2,686,069
V077	MAGOFFIN CO FISCAL COURT	154,056	31,681	37,600	35,250	258,587	408,351	27,197	145,171	37,046	617,765
V078	MARION CO FISCAL COURT	604,227	124,256	147,472	126,280	1,002,235	1,601,608	106,670	569,380	42,285	2,319,943
V079	MARSHALL CO FISCAL COURT	433,945	89,239	105,912	-	629,096	1,150,247	76,608	408,919	187,402	1,823,176
V080	MARTIN CO FISCAL COURT	191,638	39,409	46,773	22,963	300,783	507,970	33,832	180,586	18,454	740,842
V081	MASON CO FIS CT	392,363	80,687	95,763	45,731	614,544	1,040,026	69,268	369,735	36,180	1,515,209
V082	MEADE COUNTY FISCAL COURT	663,776	136,502	162,006	57,266	1,019,550	1,759,455	117,183	625,495	175,274	2,677,407
V083	MENIFEE CO FISCAL COURT	106,810	21,965	26,069	3,509	158,353	283,120	18,856	100,650	15,801	418,427
V084	MERCER COUNTY FISCAL COUR	219,312	45,100	53,527	47,575	365,514	581,324	38,717	206,664	75,435	902,140
V085	METCALFE CO FISCAL COURT	146,010	30,026	35,636	54,288	265,960	387,024	25,776	137,589	22,843	573,232
V086	MONROE CO FISCAL COURT	156,875	32,261	38,288	122,746	350,170	415,824	27,695	147,828	11,598	602,945
V087	MONTGOMERY CO FISCAL CT	376,651	77,456	91,928	105,066	651,101	998,378	66,494	354,929	208,061	1,627,862
V088	MORGAN CO FISCAL CT	150,975	31,047	36,848	34,035	252,905	400,185	26,653	142,268	101,420	670,526
V089	MUHLENBERG CO FISCAL CT	537,039	110,439	131,074	56,296	834,848	1,423,516	94,809	506,067	180,582	2,204,974
V090	NELSON CO FISCAL CT	874,488	179,834	213,434	272,125	1,539,881	2,317,982	154,382	824,055	38,417	3,334,836
V091	NICHOLAS CO FISCAL COURT	156,791	32,243	38,267	32,015	259,316	415,601	27,680	147,748	67,463	658,492
V092	OHIO COUNTY FISCAL CRT	389,092	80,015	94,965	54,448	618,520	1,031,356	68,690	366,653	15,189	1,481,888
V093	OLDHAM CO FISCAL COURT	569,233	117,060	138,931	123,856	949,080	1,508,851	100,492	536,404	9,495	2,155,242
V094	OWEN COUNTY FISCAL COURT	236,039	48,540	57,609	34,397	376,585	625,664	41,670	222,427	72,729	962,490
V095	OWSLEY CO FISCAL COURT	91,706	18,859	22,382	22,859	155,806	243,082	16,190	86,417	32,936	378,625
V096	PENDLETON CO FISCAL COURT	176,263	36,248	43,020	74,977	330,508	467,214	31,117	166,097	81,480	745,908
V097	PERRY COUNTY FISCAL COURT	510,830	105,050	124,677	255,109	995,666	1,354,043	90,182	481,369	155,714	2,081,308
V098	PIKE COUNTY FISCAL COURT	1,012,355	208,186	247,082	181,534	1,649,157	2,683,422	178,721	953,971	80,701	3,896,815



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V099	POWELL CO FISCAL CT	414,735	85,288	101,223	38,344	639,590	1,099,327	73,217	390,816	32,239	1,595,599
V100	PULASKI CO FISCAL CT	655,332	134,766	159,945	142,381	1,092,424	1,737,070	115,692	617,538	568,114	3,038,414
V101	ROBERTSON CO FISCAL CT	52,830	10,864	12,894	10,391	86,979	140,036	9,327	49,784	27,755	226,902
V102	ROCKCASTLE CO FISCAL CT	285,004	58,610	69,560	12,640	425,814	755,453	50,315	268,568	119,397	1,193,733
V103	ROWAN CO FISCAL COURT	546,795	112,446	133,455	126,234	918,930	1,449,376	96,531	515,261	19,312	2,080,480
V104	RUSSELL CO FISCAL COURT	287,440	59,111	70,155	32,470	449,176	761,910	50,745	270,863	137,502	1,221,020
V105	SCOTT CO FISCAL CT	511,982	105,287	124,958	60,503	802,730	1,357,098	90,385	482,455	39,634	1,969,572
V106	SHELBY CO FISCAL COURT	414,585	85,257	101,187	-	601,029	1,098,930	73,191	390,676	30,972	1,593,769
V107	SIMPSON CO FISCAL COURT	348,251	71,616	84,997	49,828	554,692	923,101	61,480	328,167	65,331	1,378,079
V108	SPENCER CO TREASURER	167,534	34,453	40,890	10,421	253,298	444,079	29,576	157,872	29,514	661,041
V109	TAYLOR COUNTY FISCAL COUR	358,213	73,665	87,428	49,483	568,789	949,506	63,239	337,554	30,856	1,381,155
V110	TODD COUNTY FISCAL COURT	230,059	47,310	56,150	7,492	341,011	609,810	40,614	216,791	25,632	892,847
V111	TRIGG COUNTY FISCAL COURT	259,969	53,461	63,450	4,696	381,576	689,093	45,895	244,976	42,005	1,021,969
V112	TRIMBLE CO FISCAL COURT	171,612	35,291	41,885	69,193	317,981	454,887	30,296	161,715	25,032	671,930
V113	UNION COUNTY FISCAL COURT	387,251	79,636	94,515	114,379	675,781	1,026,476	68,365	364,918	625	1,460,384
V114	WARREN COUNTY FISCAL COURT	1,156,492	237,827	282,262	307,201	1,983,782	3,065,484	204,167	1,089,796	124,456	4,483,903
V115	WASHINGTON CO FIS COURT	194,414	39,980	47,450	-	281,844	515,327	34,322	183,202	55,016	787,867
V116	WAYNE COUNTY FISCAL COURT	435,459	89,550	106,281	51,915	683,205	1,154,260	76,876	410,345	236,291	1,877,772
V117	WEBSTER CO FISCAL COURT	268,488	55,213	65,529	-	389,230	711,675	47,399	253,004	132,507	1,144,585
V119	CITY OF HIGHLAND HEIGHTS	64,465	13,257	15,734	16,969	110,425	170,876	11,381	60,747	2,779	245,783
V120	WOODFORD CO FISCAL COURT	394,546	81,136	96,296	182,254	754,232	1,045,814	69,653	371,792	91,585	1,578,844
V122	FAMILY HEALTH CENTER	1,950,952	401,204	476,163	67,069	2,895,388	5,171,338	344,420	1,838,438	472,033	7,826,229
V125	LOUISVILLE MEM COMM	1,797	370	439	-	2,606	4,764	317	1,694	45,901	52,676
V126	LOU & JEFF CO RIVERPORT	20,148	4,143	4,917	33,748	62,956	53,405	3,557	18,986	7,013	82,961
V127	LOU LABOR MANAGER COM	7,529	1,548	1,838	867	11,782	19,957	1,329	7,095	2,231	30,612
V129	T A R C	3,448,970	709,263	841,780	-	5,000,013	9,142,096	608,880	3,250,063	1,070,313	14,071,352
V130	ANCHORAGE BD OF EDUCATION	86,806	17,851	21,186	2,248	128,091	230,094	15,325	81,800	54,988	382,207
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	3,420	703	835	749	5,707	9,066	604	3,223	6,830	19,723
V145	CITY OF WURLTLAND	4,215	867	1,029	977	7,088	11,172	744	3,972	18,588	34,476
V147	HARDIN CO WATER DIST #2	512,938	105,483	125,191	272,336	1,015,948	1,359,633	90,554	483,357	186,023	2,119,567
V151	HOUSING AUTH OF HENDERSON	109,153	22,447	26,641	258	158,499	289,329	19,270	102,858	59,679	471,136
V156	JEFF CO BD OF ED	21,071,756	4,333,311	5,142,916	13,427,916	43,975,899	55,854,332	3,720,012	19,856,506	19,187,165	98,618,015
V158	BIG SANDY AREA COMM PRO	232,903	47,895	56,844	51,396	389,038	617,349	41,117	219,471	57,026	934,963
V159	CITY OF ERLANGER	200,625	41,258	48,966	10,860	301,709	531,791	35,418	189,055	78,794	835,058
V163	EAST BERNSTADT BD OF ED	49,236	10,125	12,017	38,625	110,003	130,508	8,692	46,396	29,848	215,444
V171	CITY OF ADAIRVILLE	24,353	5,008	5,944	12,217	47,522	64,552	4,299	22,949	3,668	95,468
V176	MADISON CO CONSERVAT DIST	3,819	785	932	187	5,723	10,123	674	3,599	3,173	17,569
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	124,205	25,542	30,314	-	180,061	329,226	21,927	117,042	143,850	612,045
V196	CITY OF BUTLER	3,772	776	921	-	5,469	9,999	666	3,555	6,744	20,964
V197	CITY OF HAZARD	421,139	86,605	102,786	65,204	675,734	1,116,303	74,348	396,852	96,234	1,683,737
V198	MOUNTAIN WATER DISTRICT	293,063	60,267	71,527	125,724	550,581	776,814	51,737	276,161	18,161	1,122,873
V200	PULASKI COUNTY LIBRARY	21,011	4,321	5,128	18,990	49,450	55,693	3,709	19,799	148,780	227,981
V205	BARREN/METCALFE CO AMB SR	16,285	3,349	3,975	3,591	27,200	43,167	2,875	15,346	9,218	70,606
V206	SHELBYVLE MUN WATER&SEWER	182,502	37,531	44,543	36,849	301,425	483,753	32,219	171,977	11,247	699,196
V207	BELL CO PUBLIC LIBRARY	27,932	5,744	6,817	6,793	47,286	74,039	4,931	26,321	20,001	125,292
V208	CITY OF WALTON	56,777	11,676	13,857	15,831	98,141	150,498	10,023	53,503	9,271	223,295
V218	MURRAY TOURISM COMMISSION	10,230	2,104	2,497	1,266	16,097	27,116	1,806	9,640	3,525	42,087
V219	BELLEVUE BD OF EDUCATION	114,648	23,577	27,982	19,995	186,202	303,894	20,240	108,036	60,727	492,897
V224	PENNYROYAL AREA MUSEUM	11,357	2,336	2,772	17,897	34,362	30,105	2,005	10,702	6,658	49,470
V230	OWENSBORO RIVERPORT AUTH	333,586	68,600	81,417	116,617	600,220	884,227	58,891	314,347	61,878	1,319,343
V236	BIG SANDY AREA DEV DIST	300,990	61,897	73,462	182,584	618,933	797,827	53,137	283,632	85,446	1,220,042
V237	BLUE GRASS COMM ACTION	657,185	135,147	160,397	130,887	1,083,616	1,741,983	116,019	619,284	171,842	2,649,128
V247	HARDIN CO WATER DIST #1	471,166	96,893	114,996	72,619	755,674	1,248,908	83,179	443,993	58,711	1,834,791
V251	HENDERSON CO RIVER AUTH	90,837	18,680	22,170	27,559	159,246	240,778	16,036	85,598	30,330	372,742
V259	KENTON CO PUBLIC LIBRARY	511,558	105,199	124,855	-	741,612	1,355,975	90,310	482,056	268,623	2,196,964
V263	LAUREL CO BD OF EDUCATION	1,238,641	254,720	302,311	499,860	2,295,532	3,283,233	218,669	1,167,207	213,586	4,882,695
V271	RUSSELLVILLE ELEC PL BD	150,445	30,938	36,719	7,535	225,637	398,782	26,560	141,769	18,223	585,334
V281	HOUSING AUTH OF MAYSVILLE	51,242	10,538	12,506	12,838	87,124	135,825	9,046	48,287	4,091	197,249
V298	CITY OF PIKEVILLE	446,779	91,878	109,044	222,802	870,503	1,184,265	78,874	421,012	104,212	1,788,363
V300	HOUSING AUTH OF SOMERSET	48,881	10,052	11,930	1,751	72,614	129,567	8,629	46,062	26,796	211,054
V305	CITY OF CAVE CITY	77,997	16,040	19,036	27,259	140,332	206,744	13,769	73,498	10,772	304,783
V306	HOUSING AUTH OF SHELBYVLE	11,226	2,309	2,740	1,700	17,975	29,758	1,982	10,579	5,011	47,330
V308	NORTHERN KY AREA DEV.DIST	369,598	76,006	90,207	61,478	597,289	979,685	65,249	348,283	67,552	1,460,769
V319	CAMPBELL CO BD OF ED	1,022,363	210,244	249,525	137,527	1,619,659	2,709,951	180,488	963,402	66,147	3,919,988



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V324	CHRISTIAN CO CONS DIST	5,099	1,049	1,245	1,888	9,281	13,516	900	4,805	2,326	21,547
V330	CITY OF OWENSBORO	1,378,617	283,506	336,475	178,708	2,177,306	3,654,264	243,380	1,299,110	94,661	5,291,415
V336	SANDY VALLEY TRANS SER IN	200,422	41,216	48,917	47,118	337,673	531,255	35,383	188,864	195,504	951,006
V337	FRANKFORT ELEC WATER BD	1,523,430	313,286	371,819	84,803	2,293,338	4,038,117	268,946	1,435,572	748,350	6,490,985
V347	CITY OF RADCLIFF	254,004	52,235	61,994	71,320	439,553	673,281	44,842	239,355	103,604	1,061,082
V359	CITY OF ELSMERE	75,835	15,595	18,509	31,672	141,611	201,013	13,388	71,461	5,721	291,583
V363	LONDON LAUREL CO COMM CTR	80,261	16,505	19,589	12,731	129,086	212,746	14,169	75,632	39,224	341,771
V373	PADUCAH MCCRACKEN CO TOUR	48,311	9,935	11,791	36,921	106,958	128,056	8,529	45,524	10,387	192,496
V376	CITY OF BERE A	469,964	96,646	114,703	16,070	697,383	1,245,721	82,967	442,860	559,947	2,331,495
V398	CITY OF ELKHORN CITY	16,391	3,371	4,001	49,349	73,112	43,448	2,894	15,446	52,292	114,080
V400	PULASKI CO SOIL CONS DIST	6,283	1,292	1,533	1,584	10,692	16,654	1,109	5,921	19,982	43,666
V405	MARY W WELDON MEM PUB LIB	27,752	5,707	6,773	2,948	43,180	73,560	4,899	26,151	8,381	112,991
V407	BELL/WHITLEY COMM ACTION	321,948	66,207	78,577	18,528	485,260	853,380	56,837	303,381	104,716	1,318,314
V408	UNION EMERGENCY SERVICES	9,009	1,853	2,199	4,264	17,325	23,879	1,590	8,489	1,425	35,383
V419	DAYTON CITY SCHOOLS	165,279	33,989	40,339	42,442	282,049	438,101	29,178	155,747	6,392	629,418
V424	PENNYRILE ALLIED COMM SER	534,033	109,821	130,340	142,095	916,289	1,415,548	94,278	503,235	33,967	2,047,028
V430	OWENSBORO MUN UTILITIES	1,436,752	295,461	350,664	-	2,082,877	3,808,362	253,644	1,353,893	954,271	6,370,170
V436	APPALACHIAN RES & DEFENSE	382,195	78,597	93,281	312,757	866,830	1,013,076	67,473	360,154	-	1,440,703
V437	FKT/FKLN CO TOUR&CONV COM	10,681	2,197	2,607	3,342	18,827	28,313	1,886	10,065	17,424	57,688
V447	CITY OF ELIZABETHTOWN	1,073,792	220,820	262,077	356,388	1,913,077	2,846,272	189,567	1,011,865	104,175	4,151,879
V459	LUDLOW BD OF EDUCATION	76,841	15,802	18,754	20,097	131,494	203,680	13,565	72,409	27,118	316,772
V463	LONDON LAUREL TOURIST COM	12,859	2,644	3,138	748	19,389	34,084	2,270	12,117	15,672	64,143
V473	PADUCAH POWER SYSTEM	711,726	146,363	173,709	26,380	1,058,178	1,886,552	125,648	670,679	34,759	2,717,638
V476	KY RIVER FOOTHILLS DEV CO	532,295	109,464	129,916	-	771,675	1,410,941	93,971	501,597	426,246	2,432,755
V500	WEST PULASKI WATER DISTR	70,327	14,462	17,165	39,697	141,651	186,415	12,416	66,272	23,995	289,098
V505	CITY OF PARK CITY	4,445	914	1,085	4,400	10,844	11,783	785	4,189	3,000	19,757
V507	BELL CO SOLID WASTE OFFIC	19,388	3,987	4,732	10,140	38,247	51,391	3,423	18,270	12,385	85,469
V508	CITY OF UNION	23,204	4,772	5,663	18,537	52,176	61,505	4,096	21,865	638	88,104
V524	HOPKINSVL WATER ENV ATH	543,970	111,865	132,765	66,687	855,287	1,441,887	96,032	512,599	55,936	2,106,454
V530	AUDUBON AREA COMM SER INC	1,809,285	372,070	441,587	2,122	2,625,064	4,795,824	319,410	1,704,941	536,271	7,356,446
V537	CAPITAL COMMUNITY E I D A	2,028	417	495	-	2,940	5,375	358	1,911	28,903	36,547
V547	ELIZABETHTOWN TOUR/CON BU	23,419	4,816	5,716	9,853	43,804	62,075	4,134	22,068	13,323	101,600
V559	BEECHWOOD BOARD OF EDUC	132,674	27,284	32,381	-	192,339	351,676	23,422	125,023	68,882	569,003
V563	LONDON-LAUREL CO IDA	13,709	2,819	3,346	9,150	29,024	36,338	2,420	12,919	3,136	54,813
V576	SOUTHERN MADISON WATER DT	30,349	6,241	7,407	18,932	62,929	80,447	5,358	28,599	33,474	147,878
V607	PINEVILLE UTILITY COMM	117,395	24,142	28,652	-	170,189	311,176	20,725	110,625	52,728	495,254
V608	WALTON FIRE DIST/EMS	10,357	2,130	2,528	45,753	60,768	27,454	1,828	9,760	26,553	65,595
V619	SOUTHGATE BD OF ED	30,901	6,355	7,542	12,975	57,773	81,908	5,455	29,119	20,213	136,695
V624	HOPKINSVL ELECTRIC SYSTEM	435,584	89,576	106,312	1,323	632,795	1,154,590	76,898	410,463	132,708	1,774,659
V630	CITY OF WHITESVILLE	30,680	6,309	7,488	36,138	80,615	81,322	5,416	28,910	1,384	117,032
V637	FARMDALE WATER DISTRICT	15,572	3,202	3,801	12,594	35,169	41,276	2,749	14,674	10,421	69,120
V647	CITY OF VINE GROVE	96,011	19,744	23,433	75,939	215,127	254,493	16,950	90,474	30,371	392,288
V659	KENTON CO BD OF ED	1,950,946	401,202	476,162	-	2,828,310	5,171,322	344,419	1,838,432	796,879	8,151,052
V663	LAUREL CO CONSERV DIST	6,230	1,281	1,521	-	9,032	16,514	1,100	5,871	2,099	25,584
V673	PADUCAH-MCCRACKEN CO JOIN	185,452	38,137	45,263	24,841	293,693	491,572	32,740	174,757	12,215	711,284
V676	MADISON CO UTILITIES DIST	83,999	17,274	20,501	33,743	155,517	222,655	14,829	79,155	7,871	324,510
V707	BELL CO CONSERVATION DIST	2,551	525	623	1,583	5,282	6,762	450	2,404	-	9,616
V708	HEBRON FIRE PROTECTION DI	7,127	1,466	1,739	7,058	17,390	18,892	1,258	6,716	10,829	37,695
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	227,489	46,782	55,523	78,740	408,534	602,999	40,161	214,369	27,085	884,614
V730	GREEN RIV AREA DEL DIST	322,736	66,369	78,769	105,195	573,069	855,469	56,976	304,124	10,623	1,227,192
V737	KY ASSOC OF CO (KACO)	387,588	79,705	94,597	3,995	565,885	1,027,368	68,425	365,235	180,290	1,641,318
V756	JEFF CO MED CENTER LAUNDR	221,941	45,641	54,168	-	321,750	588,293	39,181	209,141	156,427	993,042
V759	ERLANGER/ELSMERE BD OF ED	398,911	82,034	97,361	58,486	636,792	1,057,382	70,424	375,905	149,234	1,652,945
V773	MCCRACKEN CO PUB LIBRARY	116,881	24,036	28,527	2,232	171,676	309,814	20,634	110,140	11,930	452,518
V808	POINT PLEASANT FIRE DIST	-	-	-	-	-	-	-	-	370	370
V819	NEWPORT BD OF ED	377,099	77,549	92,038	125,652	672,338	999,567	66,573	355,351	174,820	1,596,311
V830	REGIONAL WTR RESOURCE AGY	682,703	140,394	166,625	192,412	1,182,134	1,809,623	120,524	643,331	22,306	2,595,784
V856	KYIANA REG PLANNING DEV	421,516	86,683	102,878	51,959	663,036	1,117,302	74,414	397,207	263,922	1,852,845
V859	COVINGTON BD OF ED	1,017,582	209,261	248,358	315,666	1,790,867	2,697,277	179,643	958,896	533,345	4,369,161
V873	PADUCAH-MCCRACKEN CO RIV	52,376	10,771	12,783	7,340	83,270	138,831	9,246	49,355	29,602	227,034
V919	CITY OF WILDER	28,938	5,951	7,063	9,781	51,733	76,706	5,109	27,269	7,081	116,165
V930	OWENSBORO METRO PLAN COMM	82,806	17,029	20,210	15,291	135,336	219,492	14,619	78,031	12,983	325,125
V937	HOUSING AUTH OF FRANKFORT	70,194	14,435	17,132	9,781	111,542	186,060	12,392	66,145	13,812	278,409
V959	CITY OF COVINGTON	824,704	169,596	201,283	78,582	1,274,165	2,186,020	145,593	777,142	431,775	3,540,530
W001	ADAIR COUNTY ATTORNEY	12,952	2,664	3,161	4,622	23,399	34,332	2,287	12,205	8,171	56,995



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
W003	ANDERSON COUNTY ATTORNEY	6,965	1,432	1,700	3,891	13,988	18,462	1,230	6,563	3,714	29,969
W004	BALLARD COUNTY ATTORNEY	7,108	1,462	1,735	984	11,289	18,842	1,255	6,698	7,775	34,570
W010	BOYD COUNTY ATTORNEY	14,868	3,058	3,629	-	21,555	39,410	2,625	14,010	28,213	84,258
W011	BOYLE COUNTY ATTORNEY	12,021	2,472	2,934	8,827	26,254	31,863	2,122	11,328	3,208	48,521
W013	BREATHITT CO ATTORNEY	20,902	4,298	5,101	52,179	82,480	55,404	3,690	19,696	-	78,790
W015	BULLITT COUNTY ATTORNEY	41,037	8,439	10,016	22,161	81,653	108,776	7,245	38,670	32,749	187,440
W016	BUTLER COUNTY ATTORNEY	7,361	1,514	1,797	6,513	17,185	19,511	1,299	6,936	2,796	30,542
W017	CALDWELL COUNTY ATTORNEY	15,622	3,213	3,813	14,073	36,721	41,408	2,758	14,721	4,997	63,884
W018	CALLOWAY COUNTY ATTORNEY	23,780	4,890	5,804	12,171	46,645	63,033	4,198	22,409	18,083	107,723
W019	CAMPBELL COUNTY ATTORNEY	66,125	13,598	16,139	32,842	128,704	175,277	11,674	62,312	19,188	268,451
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	3,588	738	876	1,487	6,689	9,512	634	3,382	1,025	14,553
W022	CHILD SUPPORT ENFORCEMENT	12,962	2,665	3,163	13,429	32,219	34,357	2,288	12,214	4,065	52,924
W024	CHRISTIAN COUNTY ATTORNEY	39,103	8,041	9,544	1,968	58,656	103,648	6,903	36,848	15,180	162,579
W026	CLAY COUNTY ATTORNEY	15,036	3,092	3,670	5,181	26,979	39,856	2,654	14,169	9,078	65,757
W027	CLINTON CO ATTORNEY	8,787	1,807	2,145	956	13,695	23,293	1,551	8,281	3,959	37,084
W029	CUMBERLAND CO ATTORNEY	-	-	-	554	554	-	-	-	21,152	21,152
W030	DAVISS COUNTY ATTORNEY	43,386	8,922	10,589	131,762	194,659	115,002	7,659	40,884	-	163,545
W031	EDMONSON COUNTY ATTORNEY	8,934	1,837	2,180	17,048	29,999	23,681	1,577	8,419	759	34,436
W032	ELLIOTT COUNTY ATTORNEY	6,214	1,278	1,517	3,646	12,655	16,472	1,097	5,856	5,607	29,032
W033	ESTILL COUNTY ATTORNEY	12,563	2,583	3,066	4,727	22,939	33,300	2,218	11,838	4,066	51,422
W035	FLEMING COUNTY ATTORNEY	21,568	4,435	5,264	8,869	40,136	57,171	3,808	20,324	14,833	96,136
W036	FLOYD COUNTY ATTORNEY	17,092	3,515	4,172	-	24,779	45,305	3,017	16,106	11,769	76,197
W039	GALLATIN COUNTY ATTORNEY	1,947	400	475	10,045	12,867	5,161	344	1,835	4,289	11,629
W041	GRANT COUNTY CHILD SUPPOR	9,252	1,903	2,258	1,797	15,210	24,523	1,633	8,718	2,712	37,586
W043	GRAYSON COUNTY ATTORNEY	6,894	1,418	1,682	5,956	15,950	18,272	1,217	6,496	20,161	46,146
W044	GREEN COUNTY ATTORNEY	7,052	1,450	1,721	3,447	13,670	18,694	1,245	6,646	871	27,456
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	-	-	-	-	-	-	18,992
W047	HARDIN COUNTY ATTORNEY	54,868	11,283	13,391	-	79,542	145,436	9,686	51,703	66,967	273,792
W048	HARLAN COUNTY ATTORNEY	27,826	5,722	6,791	-	40,339	73,759	4,912	26,222	10,500	115,393
W050	HART COUNTY ATTORNEY	16,276	3,347	3,972	47	23,642	43,142	2,873	15,337	12,385	73,737
W051	HENDERSON CO ATTORNEY	34,458	7,086	8,410	18,320	68,274	91,337	6,083	32,471	7,923	137,814
W052	HENRY COUNTY ATTORNEY	-	-	-	677	677	-	-	-	12,652	12,652
W055	JACKSON COUNTY ATTORNEY	9,283	1,909	2,266	1,168	14,626	24,605	1,639	8,747	3,263	38,254
W056	JEFFERSON CO ATTORNEY	714,476	146,928	174,380	454,501	1,490,285	1,893,843	126,133	673,271	73,492	2,766,739
W058	JOHNSON CO ATTORNEY	13,120	2,698	3,202	3,570	22,590	34,778	2,316	12,364	22,365	71,823
W060	KNOTT COUNTY ATTORNEY	10,205	2,099	2,491	3,206	18,001	27,049	1,802	9,616	9,713	48,180
W061	KNOX COUNTY ATTORNEY	21,855	4,494	5,334	9,794	41,477	57,930	3,858	20,594	10,997	93,379
W063	LAUREL COUNTY ATTORNEY	45,987	9,457	11,224	17,935	84,603	121,896	8,118	43,335	14,502	187,851
W064	LAWRENCE COUNTY ATTORNEY	1,962	404	479	4,764	7,609	5,202	346	1,849	21,342	28,739
W066	LESLIE COUNTY ATTORNEY	9,220	1,896	2,250	1,656	15,022	24,440	1,628	8,689	4,040	38,797
W067	LETCHER COUNTY ATTORNEY	14,971	3,079	3,654	-	21,704	39,682	2,643	14,107	8,008	64,440
W069	LINCOLN COUNTY ATTORNEY	15,466	3,181	3,775	7,302	29,724	40,995	2,730	14,574	4,260	62,559
W070	LIVINGSTON CO ATTORNEY	9,482	1,950	2,314	4,594	18,340	25,134	1,674	8,935	535	36,278
W071	LOGAN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	2,194	2,194
W073	MCCRACKEN COUNTY ATTORNEY	4,473	920	1,092	377	6,862	11,857	790	4,215	3,312	20,174
W075	MCCLEAN COUNTY ATTORNEY	1,433	295	350	-	2,078	3,798	253	1,350	1,107	6,508
W076	MADISON COUNTY ATTORNEY	7,744	1,592	1,890	209	11,435	20,527	1,367	7,297	3,198	32,389
W077	MAGOFFIN CO ATTORNEY	3,576	735	873	59	5,243	9,479	631	3,370	1,337	14,817
W078	MARION COUNTY ATTORNEY	7,545	1,551	1,841	8,956	19,893	19,998	1,332	7,109	5,670	34,109
W079	MARSHALL COUNTY ATTORNEY	3,427	705	836	343	5,311	9,083	605	3,229	1,910	14,827
W080	MARTIN COUNTY ATTORNEY	15,323	3,151	3,740	14,234	36,448	40,615	2,705	14,439	10,976	68,735
W082	MEADE COUNTY ATTORNEY	7,093	1,459	1,731	2,295	12,578	18,801	1,252	6,684	11,642	38,379
W083	MENIFEE COUNTY ATTORNEY	4,025	828	982	1,317	7,152	10,668	710	3,792	5,235	20,405
W084	MERCER COUNTY ATTORNEY	12,634	2,598	3,084	1,225	19,541	33,490	2,230	11,906	3,154	50,780
W085	METCALFE COUNTY ATTORNEY	8,647	1,778	2,111	-	12,536	22,921	1,527	8,149	4,944	37,541
W087	MONTGOMERY CO ATTORNEY	4,831	994	1,179	11,691	18,695	12,806	853	4,553	1,971	20,183
W090	NELSON COUNTY ATTORNEY	29,624	6,092	7,230	5,303	48,249	78,523	5,230	27,915	6,913	118,581
W091	NICHOLAS COUNTY ATTORNEY	5,704	1,173	1,392	1,882	10,151	15,118	1,007	5,375	295	21,795
W092	OHIO COUNTY ATTORNEY	199	41	49	2,378	2,667	528	35	188	3,781	4,532
W095	OWSLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	20,201	20,201
W096	PENDLETON COUNTY ATTORNEY	2,293	471	560	1,542	4,866	6,077	405	2,160	22,785	31,427
W097	PERRY COUNTY ATTORNEY	19,653	4,041	4,797	343	28,834	52,093	3,469	18,519	34,688	108,769
W098	PIKE COUNTY ATTORNEY	50,292	10,342	12,275	8,134	81,043	133,307	8,878	47,391	37,632	227,208
W099	POWELL COUNTY ATTORNEY	12,594	2,590	3,074	420	18,678	33,382	2,223	11,868	5,083	52,556
W103	ROWAN COUNTY ATTORNEY	8,420	1,732	2,055	8,970	21,177	22,318	1,486	7,934	3,007	34,745



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W104	RUSSELL COUNTY ATTORNEY	13,011	2,676	3,176	-	18,863	34,489	2,297	12,261	9,889	58,936
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-	-	-	3,767	3,767
W106	SHELBY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	17,529	17,529
W107	SIMPSON COUNTY ATTORNEY	6,691	1,376	1,633	7,250	16,950	17,736	1,181	6,305	2,422	27,644
W109	TAYLOR COUNTY ATTORNEY	18,463	3,797	4,506	9,871	36,637	48,938	3,259	17,398	5,303	74,898
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	729	150	178	2,065	3,122	1,932	129	687	3,113	5,861
W114	WARREN CO ATTY/CHILD SUPP	61,394	12,625	14,984	17,354	106,357	162,734	10,838	57,853	22,715	254,140
W115	WASHINGTON CO ATTORNEY	6,124	1,259	1,495	1,435	10,313	16,233	1,081	5,771	4,766	27,851
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	6,576	1,352	1,605	2,740	12,273	17,430	1,161	6,197	2,528	27,316
W120	WOODFORD COUNTY ATTORNEY	13,158	2,706	3,211	-	19,075	34,877	2,323	12,399	10,283	59,882
X030	OWENSBORO DAVIESS CO TOUR	38,614	7,941	9,424	15,164	71,143	102,352	6,817	36,387	12,336	157,892
X034	FAYETTE CO ATTORNEY OFF	168,235	34,597	41,061	57,797	301,690	445,937	29,700	158,533	68,905	703,075
X059	KENTON COUNTY ATTORNEY	110,508	22,725	26,971	80,818	241,022	292,920	19,509	104,135	24,406	440,970
X105	GEORGETOWN WATER & SEWER	371,418	76,380	90,651	39,864	578,313	984,507	65,570	349,997	172,157	1,572,231
X956	LOU FIREFIGHTERS PENS FUN	9,065	1,864	2,212	1,297	14,438	24,027	1,600	8,542	43,292	77,461
TOTAL		311,500,441	64,058,503	76,027,002	77,619,304	529,205,250	825,686,107	54,992,158	293,535,769	97,736,113	1,271,950,147



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
10005	LEGS GENERAL ASSEMBLY	(8,027)	(20,466)	6,718	4,741	-	-
20025	JUDL ADM OFF OF THE COURT	(9,666,173)	(7,584,384)	672,097	177,327	-	-
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	(1,495,215)	(1,363,500)	(59,410)	16,800	-	-
39932	JEFFERSON CO SHERIFF	(437,585)	(372,089)	141,410	60,582	-	-
39933	KENTON CO COURT CLERK	(194,313)	(185,359)	(17,471)	(10,755)	-	-
39934	KENTON CO SHERIFF	(85,575)	(75,258)	2,683	2,825	-	-
39935	CAMPBELL COUNTY CLERK	(157,732)	(137,215)	(9,004)	(3,048)	-	-
39936	CAMPBELL CO SHERIFF	(80,721)	(63,938)	1,977	1,332	-	-
39937	FAYETTE CO CLERK	(559,334)	(482,456)	(27,555)	(5,508)	-	-
39938	FAYETTE CO SHERIFF	(264,846)	(231,439)	(7,109)	(4,754)	-	-
39939	DAVISS CO CLERK	(201,716)	(143,701)	10,443	6,181	-	-
39940	DAVISS CO SHERIFF	(44,698)	(36,834)	9,731	5,351	-	-
39941	PIKE CO CLERK	(73,535)	(63,448)	(4,076)	(1,522)	-	-
39942	PIKE CO SHERIFF	(130,385)	(101,850)	181	(3,099)	-	-
39943	HARDIN COUNTY CLERK OFFIC	(196,709)	(169,140)	6,053	3,890	-	-
39944	HARDIN COUNTY SHERIFF	(88,671)	(71,177)	11,144	4,224	-	-
39945	WARREN COUNTY CLERKS OFF	(187,861)	(164,070)	(6,295)	3,881	-	-
39946	WARREN COUNTY SHERIFF	(271,717)	(235,251)	14,469	17,414	-	-
39947	BOONE COUNTY CLERK	(220,137)	(185,942)	17,681	12,930	-	-
39948	BOONE COUNTY SHERIFF	(55,671)	(50,610)	(4,052)	(3,460)	-	-
39949	CHRISTIAN COUNTY CLERK	(86,082)	(75,127)	(3,094)	(3,488)	-	-
39950	CHRISTIAN COUNTY SHERIFF	(276,894)	(241,534)	(3,023)	(2,149)	-	-
39951	MADISON COUNTY CLERK	(155,654)	(131,052)	6,347	4,171	-	-
39952	MADISON COUNTY SHERIFF	(46,985)	(39,374)	7,605	6,331	-	-
39961	BULLITT COUNTY CLERK	(170,757)	(149,345)	3,567	3,322	-	-
39962	BULLITT CO SHERIFF	(192,869)	(153,248)	23,011	7,423	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(919)	(785)	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	(20,333)	(15,132)	(198)	995	-	-
A051	HENDERSON CO TOURIST COMM	(10,276)	(8,066)	4,748	2,588	-	-
A073	HOUSING AUTH OF PADUCAH	(190,697)	(170,966)	1,803	33	-	-
A087	Reid Village Water District	(1,959)	569	11,390	545	-	-
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	(76,201)	(64,635)	844	2,341	-	-
AB19	BELLEVUE/DAYTON FIRE	(6,148)	(5,470)	(780)	1,069	-	-
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	(5,012)	(3,059)	9,928	6,345	-	-
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	(7,807)	(6,628)	616	313	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(36,831)	(30,309)	(2,656)	(517)	-	-
B015	CITY OF HILLVIEW	(83,693)	(77,917)	6,270	6,618	-	-
B017	PENNYRILE EMER ASST CTR	(44,500)	(37,697)	(2,805)	1,152	-	-
B018	W KY ED COOPERATIVE	(21,954)	(18,416)	684	172	-	-
B019	CAMPBELL FIRE/ RESCUE	(5,077)	(3,226)	9,547	6,582	-	-
B023	CITY OF LONDON TOURISM	(1,240)	(8,440)	8,670	7,614	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	(40,110)	(33,668)	4,269	2,290	-	-
B030	OWENSBORO/DAV CO ECO DEV	(40,480)	(28,934)	12,500	6,831	-	-
B035	GTR FLEMING CO WATER COMM	(16,195)	(13,573)	(46)	204	-	-
B038	CITY OF HICKMAN	(66,694)	(61,990)	16,695	6,532	-	-
B042	HOUSING AUTH OF MAYFIELD	(92,900)	(76,090)	3,562	3,857	-	-
B043	GRAYSON CO CONSERV DIST	(4,373)	(3,555)	116	116	-	-
B045	CITY OF BELLEFONTE	(691)	(604)	(179)	-	-	-
B048	CITY OF HARLAN	(144,740)	(127,292)	11,692	6,051	-	-
B051	HENDERSON CITY/CO PLANNIN	(52,942)	(44,210)	(998)	(253)	-	-
B052	HENRY CO WATER DIST #2	(146,406)	(123,898)	494	6,875	-	-
B054	CITY OF NORTONVILLE	(28,172)	(24,866)	(2,873)	(1,327)	-	-
B058	JOHNSON CO FISCAL COURT	(283,795)	(255,754)	(11,310)	1,214	-	-
B061	KNOX CO UTILITIES COMM	(52,432)	(48,747)	(879)	342	-	-
B072	LAKE BARKLEY TOUR COMM	(6,326)	(5,393)	(1,025)	(503)	-	-
B078	MARION CO WATER DISTRICT	(65,011)	(61,664)	4,048	430	-	-
B084	N MERCER WATER DISTRICT	(83,645)	(71,474)	2,602	(188)	-	-
B087	MONTGOMERY CO FIRE DIST	(388,820)	(341,196)	(20,334)	(4,122)	-	-
B097	KY RIVER REGIONAL JAIL	(107,523)	(109,399)	10,723	4,304	-	-
B098	PIKE CO SENIOR CITIZEN PR	(31,693)	(24,526)	(1,822)	514	-	-
B100	CITY OF SCIENCE HILL	(16,680)	(15,534)	(1,652)	770	-	-
B104	RUSSELL CO AMBULANCE SER	(102,829)	(93,484)	3,904	329	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
B106	NORTH SHELBY WATER CO	(92,133)	(76,556)	5,039	5,388	-	-
B109	CAMPBELL/TAYLOR CO I D A	(13,983)	(11,932)	(278)	(208)	-	-
B113	UNION CO ECONOMIC DEVELOP	(12,241)	(10,592)	719	385	-	-
B115	Springfield Washington County 911 dispatch	(5,174)	733	25,983	1,858	-	-
B116	MONTICELLO/WAYNE TELE BOA	(21,244)	(30,967)	2,734	554	-	-
B118	WHITLEY CO CONSERV DIST	(7,019)	(1,381)	1,141	16	-	-
B124	HOPKINS-CHRIST CO PLANNIN	(152,941)	(134,786)	2,029	6,905	-	-
B156	LOU POLICE RETIRE FUND	(17,238)	(14,526)	345	407	-	-
B179	HOUSING AUTH OF BENTON	(30,034)	(27,053)	71	371	-	-
B230	RIVERPARK CTR OWENSBORO	(25,238)	(52,573)	(35,666)	(11,626)	-	-
B256	BUECHEL FIRE PROTECT DIST	(9,341)	(7,818)	-	-	-	-
B259	CITY OF LUDLOW	(39,649)	(31,012)	9,311	2,784	-	-
B356	CITY OF DOUGLASS HILLS	(26,493)	(28,555)	(219)	405	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(83,257)	(67,333)	31,072	13,735	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(1,155,990)	(960,406)	69,881	28,537	-	-
B756	LEGAL AID SOCIETY INC	(365,044)	(330,362)	(9,971)	(15,680)	-	-
B856	JEFF CO SOIL/CONSER DIST	159	(2,435)	(1,112)	(922)	-	-
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(15,350)	(11,214)	79	75	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	(5,438)	1,115	33,360	3,978	-	-
C079	JONATHAN CREEK WATER DIST	(44,740)	(39,557)	3,151	2,198	-	-
C087	CITY OF JEFFERSONVILLE	(34,119)	(25,662)	2,099	(104)	-	-
C105	CITY OF SADIEVILLE	(6,577)	(5,182)	373	189	-	-
C106	CITY OF SIMPSONVILLE	(65,856)	(52,230)	2,055	(184)	-	-
C118	HOUSING AUTH OF CORBIN	(33,152)	(35,346)	(6,505)	(2,394)	-	-
C230	HOUSING AUTH OF OWENSBORO	(168,269)	(149,785)	14,630	10,597	-	-
C256	LOUISVILLE/JEFF CO METRO	(22,683,202)	(20,344,243)	250,534	707,360	-	-
D017	CALDWELL CO WATER DISTRICT	(39,646)	(35,331)	12,273	7,059	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(11,149)	(9,659)	(1,596)	(764)	-	-
D052	CITY OF PLEASUREVILLE	(4,741)	(3,949)	233	205	-	-
D054	CITY OF HANSON	(6,668)	(732)	27,208	4,677	-	-
D071	CITY OF LEWISBURG	(34,566)	(26,861)	1,846	2,570	-	-
D079	NORTH MARSHALL WATER DIST	(91,906)	(77,635)	2,719	4,269	-	-
D084	GTR H/MERCER PL&ZONING CO	(9,044)	(7,741)	(1,849)	(1,430)	-	-
D098	CITY OF COAL RUN VILLAGE	(29,125)	(34,590)	(701)	1,007	-	-
D113	UNION CO WATER DISTRICT	(40,419)	(31,663)	2,531	1,425	-	-
D118	WHITLEY CO WATER DIST	(27,943)	(21,773)	(6,170)	1,134	-	-
D135	WESTERN FLEMING WATER DIS	(33,585)	(28,468)	(79)	(391)	-	-
G015	ZONETON FIRE PROT DIST	(3,781)	(3,914)	(1,261)	(1,001)	-	-
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	(12,595)	(7,740)	24,743	16,008	-	-
G090	NELSON CO. DISPATCH	(76,552)	(77,984)	(44,992)	-	-	-
GS06	SHELBY CO SUB FIRE DIST	(10,065)	(9,508)	40	147	-	-
J001	ADAIR CO BD OF EDUCATION	(524,821)	(487,295)	(49,657)	(7,052)	-	-
J002	CITY OF SCOTTSVILLE	(286,505)	(241,718)	20,236	9,275	-	-
J003	CITY OF LAWRENCEBURG	(341,874)	(302,382)	(2,208)	5,299	-	-
J004	BALLARD CO BD OF ED	(253,299)	(226,294)	(36,344)	(5,085)	-	-
J005	GLASGOW BD OF EDUCATION	(418,108)	(357,128)	12,318	11,660	-	-
J006	BATH CO BD OF EDUC	(413,553)	(368,530)	3,664	11,874	-	-
J007	CITY OF MIDDLESBORO	(157,031)	(155,388)	(18,698)	(8,596)	-	-
J008	BOONE CO WATER DISTRICT	(228,696)	(186,791)	5,699	8,112	-	-
J009	BOURBON CO BD OF EDUCATIO	(665,954)	(598,558)	42,225	40,947	-	-
J010	FAIRVIEW BD OF EDUCATION	(131,614)	(104,172)	7,915	5,191	-	-
J011	DANVILLE CITY BD OF ED	(375,506)	(335,755)	13,830	1,353	-	-
J012	BRACKEN CO BD OF EDUC	(220,011)	(190,521)	5,809	15,071	-	-
J013	BREATHITT CO BD OF ED	(383,175)	(352,257)	20,835	830	-	-
J014	BRECKINRIDGE CO BD OF ED	(593,250)	(508,882)	16,131	4,493	-	-
J015	BULLITT CO BD OF ED	(2,678,726)	(2,308,849)	179,968	84,789	-	-
J016	BUTLER CO BD OF ED	(408,435)	(344,948)	(13,897)	2,404	-	-
J017	CALDWELL CO BD EDUCATION	(414,749)	(370,112)	7,371	10,925	-	-
J018	CALLOWAY CO BD OF EDUC	(502,258)	(454,782)	5,875	16,760	-	-
J019	SANITATION DISTRICT NO 1	(2,089,812)	(1,741,156)	(11,312)	26,133	-	-
J021	CARROLL CO BD OF ED	(668,057)	(584,965)	12,671	21,138	-	-
J022	CARTER CO BD OF ED	(947,414)	(776,253)	9,647	18,336	-	-
J023	CASEY CO BD OF ED	(556,929)	(487,490)	5,177	22,031	-	-
J024	CITY OF HOPKINSVILLE	(828,492)	(757,690)	130,653	54,942	-	-
J025	CLARK CO BD OF ED	(1,175,130)	(1,068,965)	105,232	25,660	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
J026	CLAY CO BD OF ED	(684,265)	(552,023)	86,274	56,936	-	-
J027	CLINTON CO BD OF ED	(415,091)	(345,805)	(4,254)	4,044	-	-
J028	CRITTENDEN CO BD OF ED	(287,529)	(249,438)	(1,294)	265	-	-
J029	CUMBERLAND CO BD OF ED	(220,772)	(199,441)	28,198	16,331	-	-
J030	DAVISS CO LIBRARY DIST	(268,650)	(223,453)	5,520	6,129	-	-
J031	EDMONSON CO BD OF EDUC	(398,061)	(346,117)	(17,267)	756	-	-
J032	ELLIOTT CO BD OF ED	(168,256)	(155,335)	(6,460)	(1,778)	-	-
J033	ESTILL CO CONSERVATION DI	(9,588)	(10,799)	12	183	-	-
J034	GREATER LEX CONV&VISITOR	(241,001)	(198,635)	48,759	14,274	-	-
J035	FLEMING CO BD OF ED	(412,260)	(370,886)	(1,340)	15,520	-	-
J037	CITY OF FRANKFORT	(1,173,367)	(1,017,200)	342	43,852	-	-
J038	FULTON COUNTY BD OF EDUC	(97,378)	(85,996)	11,427	3,792	-	-
J039	GALLATIN CO BD OF EDUC	(410,912)	(347,047)	59,116	38,471	-	-
J040	CITY OF LANCASTER	(134,131)	(114,053)	15,278	2,661	-	-
J041	WILLIAMSTOWN INDEPDNT SC	(231,651)	(185,579)	13,539	10,602	-	-
J042	GRAVES CO LIBRARY	(38,512)	(31,330)	3,224	1,339	-	-
J043	GRAYSON CO BD OF ED	(896,436)	(794,085)	2,471	36,769	-	-
J044	GREEN CO BD OF EDUCATION	(406,719)	(332,026)	21,515	26,163	-	-
J045	RUSSELL INDPT BD OF ED	(421,831)	(346,750)	(21,044)	(1,071)	-	-
J046	HANCOCK CO BD EDUCATION	(416,889)	(365,784)	(936)	6,203	-	-
J047	HARDIN CO SOIL CN DIST	(5,610)	(7,552)	(1,267)	300	-	-
J048	HARLAN CO BD OF EDUCATION	(885,344)	(827,036)	(11,161)	13,840	-	-
J049	HARRISON CO BD OF ED	(597,135)	(518,447)	(3,555)	20,458	-	-
J050	HART CO BD OF ED	(486,409)	(436,710)	(1,911)	13,646	-	-
J051	HENDERSON PUBLIC LIBRARY	(176,080)	(149,893)	8,688	4,304	-	-
J052	EMINENCE INDEP BD OF EDUC	(198,575)	(174,323)	6,685	13,186	-	-
J053	HICKMAN CO BD OF ED	(154,467)	(114,489)	6,825	7,749	-	-
J054	HOPKINS CO BD OF ED	(1,430,663)	(1,230,700)	103,590	76,927	-	-
J055	JACKSON CO BD OF ED	(470,449)	(381,876)	67,650	55,882	-	-
J056	JEFF CO METRO SEWER DIST	(8,068,451)	(6,614,951)	501,684	409,281	-	-
J057	JESSAMINE CO BD OF ED	(1,811,628)	(1,607,639)	112,645	8,123	-	-
J058	PAINTSVILLE GAS/WATER SYS	(281,180)	(240,467)	11,497	10,651	-	-
J059	KENTON COUNTY AIRPORT BD	(3,277,183)	(2,800,078)	81,745	117,989	-	-
J060	KNOTT CO BD OF EDUCATION	(547,961)	(473,875)	(20,917)	1,203	-	-
J061	KNOX CO BD OF EDUCATION	(1,062,269)	(899,396)	(26,183)	(19,780)	-	-
J062	LARUE CO PUBLIC LIBRARY	(23,977)	(20,761)	2,780	1,546	-	-
J063	CITY OF LONDON	(418,809)	(347,452)	39,645	9,686	-	-
J064	LAWRENCE CO BD OF ED	(562,862)	(488,021)	(2,270)	12,186	-	-
J065	LEE CO BD OF ED	(215,349)	(206,082)	(19,672)	(1,994)	-	-
J066	LESLIE CO BD OF ED	(396,482)	(342,083)	14,278	7,477	-	-
J067	CITY OF WHITESBURG	(154,848)	(159,614)	13,751	20,006	-	-
J068	ELEC PLT BD OF VANCEBURG	(148,705)	(125,405)	(3,371)	(2,250)	-	-
J069	LINCOLN CO BD OF EDUC	(808,595)	(686,528)	61,574	29,964	-	-
J070	LIVINGSTON CO BD OF ED	(342,301)	(306,773)	(11,928)	7,051	-	-
J071	LOGAN CO BD OF EDUCATION	(603,103)	(523,571)	38,425	6,165	-	-
J072	LYON CO. PUBLIC LIBRARY	(20,664)	(17,545)	838	692	-	-
J073	PADUCAH WATER WORKS	(529,287)	(421,479)	10,509	13,671	-	-
J074	MCCREARY CO BD OF EDUCATN	(681,262)	(583,504)	(75,415)	(29,425)	-	-
J075	MCLEAN CO BD OF ED	(287,677)	(257,011)	2,464	3,834	-	-
J076	MADISON CO BD OF ED	(2,143,647)	(1,994,024)	64,002	36,271	-	-
J077	MAGOFFIN CO BD OF ED	(489,179)	(408,171)	(27,140)	(3,562)	-	-
J078	MARION CO BD OF EDUCATION	(517,316)	(510,548)	(36,023)	(17,599)	-	-
J079	MARSHALL COUNTY BD OF ED	(865,576)	(776,706)	(34,373)	17,168	-	-
J080	MARTIN CO BD OF ED	(447,286)	(364,177)	(32,102)	(7,287)	-	-
J081	MASON CO BD OF ED	(527,815)	(447,459)	11,288	21,527	-	-
J082	MEADE CO PUBLIC LIBRARY	(49,146)	(43,316)	6,413	1,562	-	-
J083	MENIFEE CO BD OF ED	(219,722)	(212,986)	(14,214)	(4,165)	-	-
J084	CITY OF HARRODSBURG	(397,875)	(314,597)	(99,947)	(47,465)	-	-
J085	METCALFE CO BD OF ED	(389,478)	(331,035)	(8,020)	9,596	-	-
J086	MONROE CO BOARD OF ED	(559,340)	(466,180)	26,376	32,763	-	-
J087	MT STERLING WATER WORKS	(252,108)	(238,089)	11,481	5,300	-	-
J088	MORGAN CO BD OF EDUCATION	(446,181)	(383,691)	(9,480)	12,730	-	-
J089	MUHLENBERG CO LIB BD DIST	(64,414)	(52,736)	(4,577)	(127)	-	-
J090	CITY OF BARDSTOWN	(720,939)	(615,868)	14,321	15,273	-	-
J091	NICHOLAS CO BD OF ED	(196,433)	(197,467)	(12,354)	2,309	-	-
J092	OHIO CO BD OF ED	(853,877)	(836,968)	(7,166)	9,215	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
J093	OLDHAM COUNTY BD OF ED	(2,538,303)	(2,289,608)	243,104	142,378	-	-
J094	OWEN CO BD OF ED	(396,688)	(347,853)	673	7,177	-	-
J095	OWSLEY CO BD OF EDUCATION	(248,135)	(231,133)	(16,012)	(2,047)	-	-
J096	PENDLETON CO BD OF ED	(464,513)	(389,822)	47,742	43,552	-	-
J097	HAZARD CITY SCHOOLS	(199,207)	(182,328)	(12,878)	(3,907)	-	-
J098	PIKE CO BD OF EDUCATION	(2,383,843)	(1,772,578)	28,148	72,246	-	-
J099	POWELL CO BD OF EDUCATION	(566,820)	(503,625)	(18,056)	5,279	-	-
J100	CITY OF SOMERSET	(998,890)	(851,627)	5,866	16,341	-	-
J101	ROBERTSON CO BD OF ED	(119,401)	(120,881)	1,293	2,561	-	-
J102	ROCKCASTLE CO BD OF ED	(573,432)	(467,406)	(1,493)	11,424	-	-
J103	ROWAN CO BD OF ED	(757,479)	(655,167)	(1,273)	14,142	-	-
J104	RUSSELL CO BD OF ED	(640,014)	(550,094)	(24,579)	8,237	-	-
J105	SCOTT CO BOARD OF ED	(2,153,157)	(1,780,458)	144,400	33,755	-	-
J106	SHELBY CO LIBRARY	(58,733)	(50,129)	79	553	-	-
J107	SIMPSON CO BD OF ED	(632,399)	(563,618)	6,318	11,243	-	-
J108	SPENCER CO BD OF EDUC	(686,854)	(608,179)	57,012	29,563	-	-
J109	TAYLOR CO BD OF ED	(687,219)	(676,646)	24,738	27,357	-	-
J110	TODD CO BD OF ED	(527,440)	(448,528)	(20,610)	(1,756)	-	-
J111	TRIGG CO BD OF ED	(447,618)	(398,698)	(11,771)	10,759	-	-
J112	TRIMBLE CO BD OF ED	(256,877)	(219,743)	8,067	6,520	-	-
J113	CITY OF MORGANFIELD	(302,202)	(260,392)	(11,358)	1,376	-	-
J115	SPRINGFIELD WATER & SEWER	(124,855)	(105,581)	7,323	2,163	-	-
J117	CITY OF SEBREE	(36,317)	(29,353)	4,927	(493)	-	-
J118	CITY OF CORBIN	(277,462)	(237,267)	11,757	1,746	-	-
J119	WOLFE CO BD OF EDUCATION	(280,741)	(274,826)	(11,786)	885	-	-
J120	WOODFORD CO BD OF ED	(1,003,403)	(798,252)	136,182	48,273	-	-
J124	PENNYRILE NAR TASK FORCE	(4,840)	(3,970)	(79)	10	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(26,660)	(19,063)	2,917	1,480	-	-
J135	FLEMING CO EMS	(83,349)	(84,822)	(2,301)	3,343	-	-
J154	CITY OF EARLINGTON	(34,749)	(24,376)	1,003	6,223	-	-
J156	CITY OF JEFFERSONTOWN	(583,706)	(517,326)	4,834	10,160	-	-
J178	LEBANON HOUSING AUTHORITY	(45,371)	(38,108)	4,471	3,797	-	-
J179	MARSHALL CO TOURIST COMM	(9,054)	(8,329)	771	807	-	-
J190	CITY OF BLOOMFIELD	(54,686)	(43,922)	10,362	10,532	-	-
J200	SOMERSET-PULASKI CONV & V	(20,772)	(17,860)	856	197	-	-
J203	FRONTIER HOUSING INC	(34,594)	(30,011)	(6,760)	(1,233)	-	-
J205	GEORGETOWN-SCOTT CO P COM	(78,568)	(66,763)	2,250	1,477	-	-
J210	BOYD CO AMBULANCE SERVICE	(10,210)	(8,421)	3,748	2,121	-	-
J214	COMM ACTION SOUTHERN KY	(812,061)	(675,063)	(66,618)	(3,873)	-	-
J217	CITY OF PROVIDENCE	(245,103)	(225,414)	(7,382)	(479)	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(289,634)	(235,811)	553	2,715	-	-
J224	HOUSING AUTH OF HOPKINSVL	(97,166)	(66,489)	(1,132)	(5,192)	-	-
J234	LFUC HOUSING AUTHORITY	(516,349)	(427,097)	23,244	25,486	-	-
J256	CITY OF ST MATTHEWS	(235,183)	(201,050)	(95)	3,655	-	-
J259	CITY OF PARK HILLS	(19,102)	(15,886)	973	786	-	-
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	(67,812)	(60,407)	1,702	1,657	-	-
J314	BOWL GRN WARREN AIRPRT BD	(35,486)	(28,359)	(1,378)	1,085	-	-
J317	PROVIDENCE MUN HOUSING AU	(24,272)	(18,828)	1,209	1,149	-	-
J319	CITY OF ALEXANDRIA	(112,525)	(91,305)	7,273	394	-	-
J324	CITY OF OAK GROVE	(137,396)	(127,199)	45,773	24,412	-	-
J334	CENTRAL KY ED COOPERATIVE	(11,002)	(11,349)	(1,950)	(1,908)	-	-
J356	CITY OF WEST BUECHEL	(32,671)	(27,309)	(5,287)	(2,264)	-	-
J359	CITY OF FORT WRIGHT	(62,562)	(46,976)	1,579	2,099	-	-
J405	GEORGETOWN HOUSING AUTHOR	(63,408)	(54,128)	4,111	4,969	-	-
J414	WARREN CO PLANNING COMM	(114,729)	(92,524)	8,186	3,441	-	-
J417	WEBSTER CO CONSER DIST	(13,268)	(9,067)	268	473	-	-
J419	CITY OF COLD SPRING	(54,132)	(44,280)	(7,847)	(1,683)	-	-
J424	CITY OF CROFTON	(5,846)	(2,559)	307	218	-	-
J434	KY LEAGUE OF CITIES	(909,989)	(761,402)	81,238	56,018	-	-
J456	CITY OF SHIVELY	(119,561)	(105,529)	(6,405)	128	-	-
J459	N KY AREA PLAN COMMISSION	(395,640)	(319,825)	(4,215)	3,868	-	-
J510	CITY OF CATLETTSBURG	(51,957)	(42,667)	(8,638)	(5,706)	-	-
J514	BARREN RIVER AREA DEV	(265,121)	(234,973)	29,272	14,311	-	-
J519	NORTHERN KY COOP ED SER	(211,336)	(154,380)	40,630	8,317	-	-
J524	HOPKINSVILLE S W AUTHORI	(405,716)	(334,342)	11,248	10,912	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
J534	BLUEGRASS AREA DEV DISRIC	(442,387)	(351,527)	17,000	14,943	-	-
J556	LOUISVILLE CONV BUREAU	(584,042)	(548,340)	67,148	32,120	-	-
J559	CITY OF CRESCENT SPRINGS	(44,076)	(31,978)	(1,413)	(641)	-	-
J610	BOYD CO CONSERVATION DIST	(6,544)	(5,535)	84	103	-	-
J614	BOWL GRN CONV & VISIT BUR	(48,785)	(42,603)	(151)	2,982	-	-
J619	CITY OF FORT THOMAS	(292,406)	(255,546)	17,922	13,071	-	-
J656	OHIO VALLEY ED COOP	(507,116)	(448,037)	161,954	54,494	-	-
J710	BIG SANDY WATER DISTRICT	(44,500)	(36,150)	5,906	2,991	-	-
J714	BOWLING GR/WARREN COMM ED	(70,422)	(68,166)	(4,132)	(1,183)	-	-
J719	CITY OF SOUTHGATE	(39,786)	(30,620)	(530)	1,736	-	-
J756	CITY OF PROSPECT	(48,343)	(41,138)	(3,523)	(1,491)	-	-
J759	N KY COMMUNITY ACT COMM	(739,233)	(545,068)	(21,502)	(16,734)	-	-
J810	HOUSING AUTH OF ASHLAND	(97,430)	(85,324)	(1,699)	1,204	-	-
J814	HOUSING AUTH BOWLING GRN	(234,461)	(188,927)	(23,371)	(12,395)	-	-
J819	CITY OF BELLEVUE	(97,459)	(80,516)	5,054	4,534	-	-
J834	KY LEGAL SERVICE PROGRAMS	(78,003)	(63,843)	21,535	(5,935)	-	-
J856	LOUISVILLE WATER COMPANY	(5,187,134)	(4,303,563)	116,194	98,653	-	-
J859	CITY OF VILLA HILLS	(60,079)	(52,426)	3,967	2,328	-	-
J910	SANITATION DISTRICT #4	(76,413)	(63,505)	11,148	3,687	-	-
J914	BOWLING GRN HUM RIGHT COM	(11,515)	(9,703)	(153)	(35)	-	-
J919	CITY OF DAYTON	(66,365)	(54,061)	8,381	1,718	-	-
J956	OKOLONA FIRE DISTRICT	(24,138)	(19,789)	12,466	6,759	-	-
J959	CITY OF INDEPENDENCE	(140,323)	(122,427)	2,351	6,824	-	-
K001	CITY OF COLUMBIA	(116,173)	(104,910)	(2,363)	1,746	-	-
K002	ALLEN CO BD OF ED	(624,531)	(523,379)	(11,494)	3,940	-	-
K003	ANDERSON CO BD OF ED	(747,548)	(645,541)	(11,064)	14,973	-	-
K004	CITY OF WICKLIFFE	(37,645)	(31,119)	3,482	274	-	-
K005	BARREN CO BD OF EDUCATION	(1,129,804)	(967,038)	129,445	76,079	-	-
K006	CITY OF OWINGSVILLE	(74,970)	(65,986)	(9,798)	40	-	-
K007	BELL CO BD OF ED	(629,962)	(498,587)	14,836	10,757	-	-
K009	PARIS BD OF EDUCATION	(165,700)	(190,047)	(39,056)	(14,946)	-	-
K010	CITY OF ASHLAND	(1,290,694)	(1,105,167)	88,433	21,517	-	-
K011	CITY OF DANVILLE	(603,964)	(562,205)	24,550	10,248	-	-
K012	AUGUSTA BD OF ED	(44,135)	(35,255)	448	169	-	-
K013	JACKSON CITY SCHOOLS	(71,083)	(75,449)	(3,544)	(1,401)	-	-
K014	CLOVERPORT INDEPENDENT SC	(68,275)	(63,575)	1,213	3,588	-	-
K015	BULLITT CO PUBLIC LIBRARY	(291,767)	(242,846)	27,309	21,214	-	-
K016	CITY OF MORGANTOWN	(122,586)	(107,806)	8,514	6,925	-	-
K017	GEORGE COON PUBLIC LIBRAR	(22,662)	(17,456)	3,774	2,586	-	-
K018	CITY OF MURRAY	(653,767)	(553,569)	745	10,530	-	-
K019	CITY OF NEWPORT	(410,681)	(375,011)	21,018	16,963	-	-
K020	CARLISLE CO BD OF ED	(133,575)	(112,860)	(5,717)	(551)	-	-
K021	CARROLL CO PUBLIC LIBRARY	(55,622)	(45,540)	(2,351)	1,010	-	-
K022	CARTER CO EMER AMBUL DIST	(205,343)	(192,607)	(8,043)	6,040	-	-
K023	CASEY CO AMBULANCE SERV	(89,231)	(76,553)	7,210	8,134	-	-
K025	CLARK CO LIBRARY BD	(131,604)	(106,824)	(6,266)	1,251	-	-
K026	CITY OF MANCHESTER	(147,775)	(133,172)	5,511	7,279	-	-
K027	CLINTON CO PUBLIC LIBRARY	(11,884)	(8,708)	60	171	-	-
K028	CITY OF MARION	(138,814)	(116,729)	(4,548)	(2,307)	-	-
K029	CITY OF BURKESVILLE	(101,394)	(91,157)	(5,074)	751	-	-
K030	OWENSBORO BD OF ED	(1,311,279)	(1,230,220)	(19,922)	49,016	-	-
K032	ELLIOTT CO AMB SERVICE	(16,217)	(10,304)	30,494	21,024	-	-
K033	ESTILL CO BD OF EDUCATION	(487,755)	(414,941)	5,852	4,737	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(12,214,900)	(10,915,561)	441,901	286,630	-	-
K035	LICKING VALLEY COM ACTION	(247,520)	(221,985)	10,134	5	-	-
K036	FLOYD CO SCHOOLS	(1,439,874)	(1,368,505)	(168,142)	(35,590)	-	-
K038	FULTON CITY SCHOOLS	(73,766)	(72,627)	(3,980)	3,510	-	-
K039	GALLATIN CO PUBLIC LIB	(27,165)	(22,815)	(658)	(145)	-	-
K040	GARRARD CO BD OF ED	(493,440)	(431,875)	14,284	17,006	-	-
K041	CITY OF WILLIAMSTOWN	(292,524)	(244,269)	2,969	8,345	-	-
K042	GRAVES CO BD OF ED	(857,686)	(717,570)	3,982	13,586	-	-
K043	CITY OF LEITCHFIELD	(245,104)	(194,087)	38,041	19,391	-	-
K044	CITY OF GREENSBURG	(124,355)	(103,325)	18,270	12,643	-	-
K045	GREENUP CO BD OF ED	(654,479)	(575,602)	37,741	30,624	-	-
K046	CITY OF HAWESVILLE	(53,176)	(38,178)	9,951	705	-	-
K047	HARDIN CO BD OF ED	(3,308,306)	(2,876,821)	335,920	248,168	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
K048	HARLAN INDEPENDENT SCHOOL	(105,714)	(98,593)	10,779	7,705	-	-
K049	CITY OF CYNTHIANA	(238,436)	(200,866)	19,566	9,505	-	-
K050	CAVERNA INDEPENDENT SCH	(159,286)	(156,522)	(4,561)	2,291	-	-
K051	Henderson City-County Airport Board	(2,680)	(1,703)	5,039	3,474	-	-
K052	HENRY CO BD OF EDUCATION	(439,468)	(399,242)	12,721	6,961	-	-
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	(250,198)	(216,157)	(3,217)	5,275	-	-
K058	JOHNSON CO BD OF ED	(682,875)	(618,874)	1,553	13,421	-	-
K060	LKLP COMM ACTION COUNCIL	(1,422,671)	(1,194,886)	(17,921)	(782)	-	-
K061	BARBOURVILLE CITY SCHOOLS	(98,747)	(70,770)	1,494	(675)	-	-
K062	LARUE CO BD OF EDUCATION	(492,190)	(403,709)	23,554	23,378	-	-
K063	LONDON UTILITY COMM	(232,043)	(191,591)	13,921	7,671	-	-
K064	CITY OF LOUISA	(91,936)	(82,896)	5,581	4,746	-	-
K065	CITY OF BEATTYVILLE	(116,569)	(93,937)	4,425	887	-	-
K066	LESLIE CO PUBLIC LIBRARY	(37,801)	(27,073)	(1,784)	(90)	-	-
K067	LETCHER CO BD OF ED	(690,862)	(593,385)	19,892	14,615	-	-
K068	LEWIS CO BD OF ED	(450,719)	(396,083)	(23,848)	(2,371)	-	-
K069	LINCOLN CO PUBLIC LIBRARY	(31,924)	(28,747)	(529)	537	-	-
K070	LIVINGSTON CO CONSERV DIS	(6,665)	(6,155)	(603)	(485)	-	-
K071	CITY OF RUSSELLVILLE	(303,308)	(253,352)	11,810	12,318	-	-
K072	LYON CO BD OF EDUCATION	(212,161)	(177,536)	(6,051)	329	-	-
K073	PADUCAH BOARD OF ED	(723,739)	(610,874)	(30,768)	4,327	-	-
K074	MCCREARY CO WATER DIST	(180,722)	(163,363)	4,600	4,441	-	-
K075	CITY OF CALHOUN	(32,960)	(27,916)	394	457	-	-
K077	MAGOFFIN CO LIBRARY	(6,896)	(5,391)	116	(80)	-	-
K078	CITY OF LEBANON	(245,214)	(213,976)	14,156	218	-	-
K079	CITY OF BENTON	(251,852)	(212,708)	(1,868)	(130)	-	-
K080	MARTIN COUNTY LIBRARY	(27,784)	(26,014)	4,070	2,585	-	-
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-
K082	CITY OF MULDRAGH	(42,868)	(39,971)	(10,237)	(2,498)	-	-
K083	CITY OF FRENCHBURG	(44,168)	(38,347)	(1,156)	348	-	-
K085	METCALFE HEALTH CARE CTN	(268,185)	(229,100)	26,496	20,079	-	-
K086	MONROE CO CONSERV DIST	(9,981)	(8,605)	216	219	-	-
K087	MONTGOMERY CO BD OF ED	(846,355)	(786,736)	20,355	22,064	-	-
K088	GATEWAY COMM SER ORGANIZ	(800,867)	(783,569)	(38,513)	29,618	-	-
K089	MUHLENBERG CO BD OF ED	(1,166,252)	(1,038,883)	24,015	23,515	-	-
K090	NELSON COUNTY BD OF ED	(1,009,964)	(866,428)	72,040	49,716	-	-
K091	CITY OF CARLISLE	(108,602)	(112,154)	96	3,790	-	-
K092	OHIO CO LIBRARY	(61,469)	(50,052)	(897)	595	-	-
K093	OLDHAM CO LIBRARY BD	(130,602)	(109,734)	(813)	525	-	-
K094	OWEN CO PUBLIC LIBRARY	(33,268)	(29,317)	4,077	1,406	-	-
K095	OWSLEY CO PUBLIC LIBRARY	(7,379)	(7,129)	(77)	113	-	-
K096	PENDLETON CO LIBRARY	(41,390)	(35,812)	(3,439)	1,667	-	-
K097	PERRY CO BD OF EDUCATION	(901,451)	(783,240)	11,411	17,134	-	-
K098	PIKEVILLE INDEPENDENT SCH	(189,258)	(153,841)	(2,043)	3,229	-	-
K099	CITY OF STANTON	(46,454)	(39,142)	1,931	4,233	-	-
K100	SOMERSET BD OF EDUCATION	(328,069)	(269,134)	11,900	18,897	-	-
K101	CITY OF MOUNT OLIVET	(2,761)	(2,473)	10	25	-	-
K102	ROCKCASTLE CONSERV DIST	(6,682)	(5,664)	2,225	104	-	-
K103	CITY OF MOREHEAD	(238,439)	(204,697)	6,457	9,415	-	-
K104	RUSSELL CO CONS DIST	(4,801)	(2,811)	966	293	-	-
K105	CITY OF GEORGETOWN	(594,831)	(533,267)	61,512	36,539	-	-
K106	CITY OF SHELBYVILLE	(263,992)	(220,674)	10,161	11,706	-	-
K107	FRANKLIN/SIMPSON PARKS BD	(23,860)	(22,401)	(2,947)	(1,443)	-	-
K108	CITY OF TAYLORSVILLE	(120,985)	(103,954)	6,230	43	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	(279,174)	(241,162)	2,825	(2,964)	-	-
K110	TODD COUNTY WATER DIST	(54,695)	(45,469)	1,224	1,276	-	-
K111	CITY OF CADIZ	(171,126)	(135,020)	(7,185)	771	-	-
K112	TRIMBLE CO LIBRARY	(35,587)	(33,412)	258	900	-	-
K113	UNION CO BD OF EDUCATION	(566,514)	(515,260)	7,147	16,697	-	-
K114	CITY OF BOWLING GREEN	(1,917,085)	(1,649,137)	264,791	165,007	-	-
K115	CITY OF SPRINGFIELD	(115,266)	(102,833)	(13,850)	2,545	-	-
K116	WAYNE CO BD OF ED	(706,018)	(669,764)	19,145	26,677	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(25,179)	(20,376)	3,014	1,957	-	-
K118	WHITLEY CO BD OF ED	(961,151)	(847,648)	7,518	17,873	-	-
K119	WOLFE COUNTY LIBRARY	(12,581)	(8,599)	(517)	(799)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
K120	CITY OF VERSAILLES	(369,948)	(315,904)	4,827	3,852	-	-
K137	KY MAGISTRATES/COMM ASSOC	(32,019)	(27,045)	1,474	374	-	-
K141	GRANT CO PLANNING COMM	(8,361)	(6,869)	(366)	(31)	-	-
K181	WESTERN LEWIS-RECTORVILLE	(28,061)	(26,120)	328	641	-	-
K200	CITY OF FERGUSON	(1,864)	(62)	-	-	-	-
K214	GREEN RIVER EDUC COOP	(17,437)	(18,403)	10,333	3,614	-	-
K219	NORTHERN KY WATER SER DIS	(1,427,780)	(1,205,600)	53,630	27,871	-	-
K237	KY CO JUDGE/EX ASSOC	(32,786)	(28,406)	1,484	688	-	-
K256	JEFFERSONTOWN FIRE DIST	(19,801)	(15,593)	9,455	6,298	-	-
K314	KY LEGAL AID	(336,492)	(319,412)	(24,485)	7,358	-	-
K315	MT WASHINGTON FIRE P DIST	(9,691)	(8,671)	404	238	-	-
K319	CITY OF SILVER GROVE	(14,092)	(13,180)	(583)	(1,062)	-	-
K337	KY COUNCIL OF ADD'S	(1,563)	109	7,957	993	-	-
K356	ST MATTHEWS FIRE DIST.	(11,970)	(7,916)	540	129	-	-
K414	CITY OF SMITHS GROVE	(917)	(583)	1,725	1,189	-	-
K419	ALEXANDRIA FIRE DISTRICT	485	(5,641)	(5,370)	(1,017)	-	-
K459	CITY OF LAKESIDE PARK	(11,432)	(11,055)	170	686	-	-
K519	CITY OF MELBOURNE	(5,592)	(4,669)	55	69	-	-
K559	CITY OF TAYLOR MILL	(81,392)	(66,101)	(2,210)	1,783	-	-
K614	WARREN CO PUBLIC LIBRARY	(178,690)	(105,357)	(39,131)	3,435	-	-
K619	CAMPBELL CO CONS DISPATCH	(223,572)	(191,306)	(996)	11,229	-	-
K659	CITY OF EDGEWOOD	(138,870)	(123,148)	62	(683)	-	-
K719	CENTRAL CAMPBELL CO FIRE	(4,870)	(3,913)	721	235	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(10,609)	(8,611)	2,795	1,855	-	-
K856	HIGHVIEW FIRE DISTRICT	(8,995)	(13,064)	(9,386)	-	-	-
K859	CITY OF FORT MITCHELL	(94,978)	(83,404)	4,363	4,306	-	-
K959	HOUSING AUTH OF COVINGTON	(243,239)	(194,845)	12,099	7,266	-	-
L002	ALLEN CO CONSERVATION DIS	(4,197)	(4,427)	(2,577)	(1,328)	-	-
L003	ANDERSON PUBLIC LIBRARY	(41,677)	(40,447)	(2,009)	1,559	-	-
L004	CITY OF BARLOW	(17,018)	(12,171)	125	140	-	-
L005	CITY OF GLASGOW	(547,841)	(533,628)	26,053	12,359	-	-
L006	BATH CO WATER DISTRICT	(61,247)	(49,308)	1,499	3,822	-	-
L007	BELL CO COURT CLERK	(38,652)	(34,156)	(796)	411	-	-
L008	BOONE CO BD OF ED	(4,737,717)	(4,018,476)	(20,623)	75,372	-	-
L009	CITY OF PARIS	(641,263)	(595,839)	(181,750)	(76,305)	-	-
L010	FIVCO AREA DEVELOPMT DIST	(177,021)	(143,360)	(24,285)	(1,014)	-	-
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	(21,432)	(17,990)	124	248	-	-
L013	BREATHITT CO PUBLIC LIB	(30,512)	(25,476)	5,144	3,651	-	-
L014	BRECKINRIDGE CO CLERK OFF	(56,049)	(43,623)	1,599	1,610	-	-
L015	CITY OF MT WASHINGTON	(358,130)	(296,381)	(10,864)	6,242	-	-
L016	BUTLER CO AMBULANCE SVC	(89,890)	(76,110)	(3,863)	(462)	-	-
L018	MURRAY PUBLIC SCHOOLS	(694,352)	(604,750)	26,974	24,928	-	-
L021	CITY OF CARROLLTON	(229,916)	(188,565)	12,103	4,104	-	-
L022	NORTHEAST KY CAA	(478,785)	(396,676)	8,980	8,064	-	-
L023	CITY OF LIBERTY	(126,385)	(108,529)	(1,691)	2,544	-	-
L024	HOPKINSVLE CHRIST LIBRARY	(54,605)	(45,502)	(4,153)	(2,195)	-	-
L025	CITY OF WINCHESTER	(359,677)	(334,319)	39,974	23,578	-	-
L026	DANIEL BOONE COMM AGENCY	(547,446)	(492,340)	18,129	16,909	-	-
L027	CITY OF ALBANY	(180,488)	(154,942)	95	(1,598)	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(74,633)	(63,271)	(3,411)	(859)	-	-
L029	CUMBERLAND CO SOIL & WAT	(4,917)	(4,425)	(54)	109	-	-
L031	EDMONSON CO AMBULANCE DIS	(52,172)	(45,051)	10,701	5,742	-	-
L032	SANDY HOOK WATER DISTRICT	(32,868)	(26,902)	(1,980)	(1,727)	-	-
L033	CITY OF IRVINE	(85,088)	(76,857)	(1,852)	(139)	-	-
L035	CITY OF FLEMINGSBURG	(108,142)	(83,696)	6,272	3,110	-	-
L036	FLOYD CO LIBRARY	(72,891)	(59,705)	(3,675)	(1,317)	-	-
L038	FULTON CO LIBRARY	(18,219)	(16,472)	(1,900)	(174)	-	-
L039	CITY OF WARSAW	(43,069)	(37,204)	(4,423)	(1,273)	-	-
L041	GRANT CO PUBLIC LIBRARY	(60,601)	(44,034)	3,496	3,598	-	-
L042	MAYFIELD CITY SCHOOLS	(529,553)	(482,955)	(26,458)	1,366	-	-
L043	LEITCHFIELD UTILITY COMM	(227,448)	(190,497)	10,727	9,110	-	-
L044	GREEN CO AMBULANCE SVC	(45,341)	(36,725)	(1,455)	(2,213)	-	-
L045	RACELAND BOARD OF EDUC	(169,891)	(149,001)	(8,252)	2,276	-	-
L046	HANCOCK CO PUBLIC LIBRARY	(42,891)	(36,594)	465	992	-	-
L047	WEST POINT INDEPENDENT SC	(2,202)	-	-	-	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
L049	CYNTHIANA/HARRISON LIBRAR	(34,339)	(26,629)	414	(88)	-	-
L050	CITY OF MUNFORDVILLE	(41,045)	(34,866)	(6,205)	(662)	-	-
L051	HENDERSON CO WATER DIST	(64,642)	(57,034)	3,381	1,295	-	-
L052	CITY OF EMINENCE	(55,171)	(52,748)	(362)	1,641	-	-
L054	DAWSON SPRINGS PUBLIC SCH	(135,858)	(107,420)	25,708	10,386	-	-
L057	CITY OF NICHOLASVILLE	(905,840)	(857,162)	85,230	45,753	-	-
L058	PAINTSVILLE BD OF ED	(120,597)	(115,290)	1,785	(962)	-	-
L060	KNOTT CO SOIL CONV DIST	(5,096)	(4,282)	172	96	-	-
L061	CITY OF BARBOURVILLE	(109,404)	(99,762)	4,357	2,344	-	-
L062	CITY OF HODGENVILLE	(171,900)	(142,767)	15,437	7,894	-	-
L063	LAUREL CO PUBLIC LIB DIST	(133,987)	(109,392)	6,829	2,527	-	-
L064	LOUISA WATER & SEWER COMM	(76,581)	(64,988)	764	2,360	-	-
L065	LEE CO PUBLIC LIBRARY	(12,855)	(13,993)	(447)	393	-	-
L066	CITY OF HYDEN	(19,177)	(16,883)	(2,367)	(99)	-	-
L067	LETCHER COUNTY CONS DIST	(5,258)	(4,542)	103	185	-	-
L068	HOUSING AUTH OF VANCEBURG	(13,205)	(10,870)	(729)	(140)	-	-
L069	STANFORD WATER COMMISSION	(87,771)	(74,191)	9,226	7,880	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(249,132)	(198,860)	25,992	18,557	-	-
L072	CITY OF EDDYVILLE	(50,461)	(48,126)	9,286	7,930	-	-
L073	CITY OF PADUCAH	(1,320,431)	(1,117,854)	39,464	24,708	-	-
L074	HOUSING AUTH MCREARY CO	(28,053)	(21,981)	2,828	2,041	-	-
L075	CITY OF LIVERMORE	(31,078)	(28,694)	(5,737)	(3,047)	-	-
L076	BEREA BD OF ED	(187,524)	(177,616)	(2,438)	(390)	-	-
L077	CITY OF SALYERSVILLE	(123,518)	(101,962)	(16,108)	(3,660)	-	-
L078	MARION FREE PUBLIC LIBRAR	(37,758)	(30,731)	(68)	612	-	-
L079	MARSHALL CO SOIL & WATER	(5,397)	(4,502)	194	129	-	-
L080	MARTIN CO CONSERV DIST	(3,514)	(2,984)	(360)	(151)	-	-
L082	MEADE CO BD OF ED	(922,579)	(802,060)	(3,807)	10,749	-	-
L083	MENIFEE CO PUBLIC LIBRARY	(3,569)	(5,305)	1,835	350	-	-
L084	BURGIN INDEPENDENT SCH	(76,554)	(65,952)	(7,569)	(291)	-	-
L085	METCALFE CO PUBLIC LIB	(22,564)	(18,159)	(327)	83	-	-
L086	CITY OF TOMPKINSVILLE	(117,846)	(99,874)	10,801	3,457	-	-
L087	MONTGOMERY CO SAN DIST #2	(10,118)	(12,695)	715	596	-	-
L088	MORGAN COUNTY LIBRARY	(21,548)	(17,414)	(258)	343	-	-
L090	CITY OF NEW HAVEN	(17,415)	(12,280)	67	465	-	-
L091	NICHOLAS COUNTY LIBRARY	(9,344)	(4,190)	5,285	2,772	-	-
L092	OHIO CO WATER DIST	(149,329)	(123,003)	19,205	13,697	-	-
L093	LAGRANGE UTILITY COMM	(95,161)	(73,496)	(603)	2,461	-	-
L096	PENDLETON COUNTY WATER	(58,396)	(40,672)	4,659	2,360	-	-
L099	POWELLS VALLEY WATER DIST	(38,445)	(35,915)	95	1,436	-	-
L100	SCIENCE HILL BD OF ED	(95,582)	(74,970)	(817)	(2,876)	-	-
L102	CITY OF MOUNT VERNON	(189,136)	(142,475)	(1,801)	(1,580)	-	-
L103	MOREHEAD UTILITY PLANT BD	(328,188)	(269,162)	(20,647)	8,325	-	-
L104	LAKE CUMBERLAND ADD	(423,557)	(333,085)	(11,315)	(1,499)	-	-
L105	GEORGETOWN/SCOTT CO PARKS	(101,190)	(108,976)	(984)	394	-	-
L106	TRIPLE S PLANNING & ZONIN	(25,862)	(22,104)	234	384	-	-
L107	CITY OF FRANKLIN	(331,136)	(282,964)	(3,058)	6,529	-	-
L108	SPENCER CO FIRE DIST	(7,751)	(6,350)	4,853	1,843	-	-
L109	CAMPBELLSVILLE CITY SCHOO	(252,458)	(227,156)	10,678	12,995	-	-
L110	CITY OF ELKTON	(96,405)	(84,802)	1,572	1,264	-	-
L111	HOUSING AUTH OF CADIZ	(19,245)	(16,115)	1,068	1,087	-	-
L112	CITY OF BEDFORD	(14,483)	(15,526)	140	(234)	-	-
L113	UNION CO PLANNING COMM	(12,985)	(7,901)	(144)	79	-	-
L114	WARREN COUNTY BD OF ED	(2,996,239)	(2,714,348)	239,893	162,731	-	-
L115	WASHINGTON CO SCHOOLS	(331,550)	(324,574)	(14,133)	10,607	-	-
L118	CORBIN BD OF ED	(452,531)	(377,315)	13,432	4,075	-	-
L119	CITY OF CAMPTON	(68,469)	(44,123)	2,324	2,694	-	-
L120	FALLING SPRINGS ARTS	(78,059)	(69,549)	2,169	1,254	-	-
L141	CORINTH WATER DISTRICT	(14,731)	(11,960)	912	715	-	-
L156	CITY OF LYNDON	(28,216)	(25,599)	(4,680)	(2,663)	-	-
L159	ELSMERE FIRE PROTECTION	(8,638)	(7,864)	931	213	-	-
L256	CITY OF HURSTBOURNE	(21,663)	(18,813)	(24)	420	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	(20,130)	(15,810)	19,169	2,884	-	-
L756	PLEASURE RIDGE PARK FIRE	(42,793)	(35,368)	11,280	7,407	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
L959	NORTHERN KY CONV CTR CORP	(134,163)	(162,377)	11,125	6,054	-	-
M001	COLUMBIA/ADAIR UTILITIES	(144,355)	(121,660)	2,905	6,507	-	-
M003	LAWBG-ANDERSON PLAN COMM	(2,640)	(2,281)	(48)	(12)	-	-
M005	GLASGOW WATER COMPANY	(384,367)	(330,168)	429	5,128	-	-
M006	GATEWAY AREA DEV DISTRICT	(140,493)	(114,745)	46,891	17,659	-	-
M007	MIDDLESBORO CITY SCHOOL	(258,500)	(194,551)	13,146	972	-	-
M008	WALTON/VERONA BD OF ED	(367,398)	(313,734)	12,053	13,852	-	-
M009	PARIS BOURBON CO LIBRARY	(56,793)	(47,953)	3,734	2,475	-	-
M010	BOYD CO BD OF ED	(883,585)	(812,634)	(127,261)	(80,839)	-	-
M011	BOYLE COUNTY BD OF EDUC	(461,778)	(388,397)	38,239	24,755	-	-
M012	EAST PENDLETON WATER DIST	(51,043)	(40,203)	(2,133)	(938)	-	-
M013	BREATHITT CO SOIL CONSERV	(2,893)	(3,380)	336	307	-	-
M014	CITY OF HARDINSBURG	(30,450)	(24,874)	2,961	(190)	-	-
M015	BULLITT CO FISCAL COURT	(962,733)	(880,519)	77,952	31,093	-	-
M017	CITY OF FREDONIA	(4,417)	(3,613)	724	416	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(53,386)	(42,349)	2,499	1,090	-	-
M019	CAMPBELL CO COURTHOUSE	(11,359)	(10,133)	701	408	-	-
M020	CITY OF BARDWELL	(63,868)	(61,689)	4,268	3,023	-	-
M021	CARROLL CO WATER DISTRICT	(78,024)	(66,495)	1,041	2,516	-	-
M022	CITY OF OLIVE HILL	(158,015)	(117,323)	2,322	6,486	-	-
M023	E CASEY CO WATER DISTRICT	(40,481)	(33,064)	3,872	887	-	-
M024	CHRISTIAN CO BD OF ED	(1,883,655)	(1,660,030)	82,028	37,873	-	-
M025	WINCHESTER MUNICIPAL UTIL	(526,247)	(435,302)	34,057	34,063	-	-
M026	CLAY COUNTY 911 BOARD	(40,341)	(36,338)	(4,030)	217	-	-
M027	HOUSING AUTH OF ALBANY	(24,105)	(20,409)	(3,724)	(942)	-	-
M029	CUMBERLAND CO FISCAL CT	(161,561)	(144,049)	(2,708)	4,240	-	-
M030	DAVISS CO BD OF EDUC	(2,516,641)	(2,293,856)	12,980	102,093	-	-
M031	EDMONSON CO CONSERV DIST	(3,634)	(3,503)	103	113	-	-
M033	IRVINE MUNICIPAL UTILITY	(107,902)	(96,638)	1,904	3,806	-	-
M034	FAYETTE CO BD EDUCATION	(9,920,042)	(8,819,040)	440,476	272,040	-	-
M035	FLEMING COUNTY LIBRARY	(29,017)	(21,612)	6,432	2,740	-	-
M037	FRANKLIN CO BD OF ED	(1,493,300)	(1,406,825)	35,721	39,197	-	-
M038	HICKMAN/FULTON RIV PRT AU	(42,746)	(39,644)	3,067	3,035	-	-
M039	GALLATIN CO WATER DIS	(37,961)	(36,537)	(720)	789	-	-
M040	GARRARD CO PUBLIC LIBRARY	(33,174)	(22,962)	4,486	978	-	-
M041	GRANT CO BD OF ED	(768,812)	(634,883)	51,198	(308)	-	-
M042	CITY OF MAYFIELD	(158,101)	(128,023)	(3,999)	3,756	-	-
M043	CITY OF CANEVILLE	(16,667)	(8,741)	2,214	80	-	-
M044	GREEN/TAYLOR WATER DIST	(86,877)	(61,410)	8,064	3,456	-	-
M045	CITY OF FLATWOODS	(189,294)	(162,527)	13,652	4,407	-	-
M046	CITY OF LEWISPORT	(100,470)	(91,098)	2,531	1,968	-	-
M047	HARDIN CO PUBLIC LIBRARY	(45,540)	(38,732)	(7,426)	(3,922)	-	-
M048	CITY OF BENHAM	(29,103)	(17,417)	7,606	1,232	-	-
M049	HARRISON CO CONSERVA DIST	(9,539)	(9,044)	(208)	207	-	-
M050	HART CO CONSERVATION DIST	(7,024)	(5,810)	(24)	113	-	-
M051	HENDERSON CO BD OF ED	(1,685,073)	(1,382,739)	36,377	46,737	-	-
M052	HENRY CO LIBRARY	(26,601)	(20,176)	2,765	879	-	-
M054	CITY OF DAWSON SPRINGS	(89,696)	(72,985)	4,439	5,921	-	-
M056	JEFF CO MED CTR STM & CHL	(196,000)	(153,898)	11,030	10,160	-	-
M057	NICH-VLE/JESS CO PK & REC	(51,933)	(43,188)	566	(2,127)	-	-
M058	CITY OF PAINTSVILLE	(410,001)	(358,183)	20,280	9,406	-	-
M059	KENTON COUNTY FISCAL CT	(1,599,620)	(1,292,121)	144,683	53,728	-	-
M060	CITY OF HINDMAN	(10,537)	(7,891)	(1,413)	338	-	-
M061	KNOX CO E M S	(179,571)	(184,781)	(3,830)	14	-	-
M062	LARUE CO WATER DIST #1	(37,140)	(30,095)	(2,240)	650	-	-
M064	HOUSING AUTH/ LAWRENCE CO	(23,980)	(21,269)	(1,378)	(412)	-	-
M065	LEE CO SOIL CONSERV DIST	(6,409)	(4,999)	(2,068)	-	-	-
M067	JENKINS BD OF ED	(74,884)	(68,674)	13,521	6,124	-	-
M068	CITY OF VANCEBURG	(56,410)	(54,306)	(568)	1,870	-	-
M069	CITY OF STANFORD	(27,015)	(23,891)	1,260	711	-	-
M070	LEDBETTER WATER DISTRICT	(37,052)	(32,141)	(3,716)	(618)	-	-
M073	W MCCRACKEN CO WATER DIST	(15,432)	(8,376)	-	-	-	-
M075	CITY OF SACRAMENTO	(27,354)	(24,993)	(1,664)	(4)	-	-
M076	CITY OF RICHMOND	(786,829)	(704,891)	47,821	41,605	-	-
M077	MAGOFFIN CO COURT CLERK	(30,536)	(29,715)	(6,447)	(59)	-	-
M078	LEBANON WATER WORKS	(116,492)	(98,902)	20,773	10,698	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
M079	MARSHALL CO REF DISP DIST	(105,747)	(84,942)	(6,082)	(1,156)	-	-
M081	CITY OF MAYSVILLE	(508,745)	(465,092)	19,156	24,401	-	-
M082	CITY OF BRANDENBURG	(101,220)	(68,365)	3,447	2,030	-	-
M084	MERCER CO BOARD OF ED	(535,947)	(461,159)	4,025	12,118	-	-
M085	CITY OF EDMONTON	(120,752)	(104,250)	18	1,183	-	-
M087	MT STERL/MONTGOMERY LIB	(47,407)	(45,199)	3,237	2,597	-	-
M088	MORGAN CO CONSERVAT DIST	(5,398)	(4,223)	107	176	-	-
M090	BARDESTOWN BD OF ED	(717,829)	(660,228)	15,287	16,435	-	-
M091	NICHOLAS CO WATER DIST	(21,546)	(19,117)	2,913	1,714	-	-
M092	CITY OF BEAVER DAM	(120,839)	(107,960)	(1,892)	264	-	-
M093	OLDHAM CO WATER DIST	(171,183)	(155,023)	9,249	5,281	-	-
M096	CITY OF FALMOUTH	(142,442)	(118,386)	(1,421)	10,566	-	-
M097	E KY CONCEN EMPLOY PRO	(360,351)	(310,250)	(12,734)	19,879	-	-
M098	PIKE CO HOUSING AUTHORITY	(28,700)	(24,717)	1,120	(701)	-	-
M099	BEECH FORK WATER COMM	(50,401)	(45,188)	(3,953)	458	-	-
M100	PULASKI CO BD OF ED	(1,723,144)	(1,466,699)	7,370	23,569	-	-
M104	RUSSELL CO PUBLIC LIBRARY	(36,700)	(31,079)	1,121	156	-	-
M105	SCOTT COUNTY LIBRARY	(147,171)	(124,377)	12,774	6,484	-	-
M106	SHELBY CO BD OF ED	(1,421,820)	(1,316,499)	9,921	51,498	-	-
M107	FRANKLIN ELECTRIC PLNT BD	(198,896)	(179,273)	17,322	6,408	-	-
M108	SPENCER CO PUBLIC LIB	(36,793)	(31,224)	(1,671)	(348)	-	-
M109	CITY OF CAMPBELLSVILLE	(374,575)	(298,884)	(4,895)	(2,953)	-	-
M110	CITY OF GUTHRIE	(74,471)	(60,769)	1,097	1,767	-	-
M111	TRIGG CO CONS DISTRICT	(5,265)	(4,899)	(80)	100	-	-
M112	CITY OF MILTON	(44,194)	(37,692)	(337)	327	-	-
M113	CITY OF STURGIS	(81,757)	(80,252)	(13,061)	6,012	-	-
M115	WASHINGTON CO LIBRARY BD	(23,261)	(20,983)	235	1,767	-	-
M116	WAYNE CO PUBLIC LIBRARY	(31,493)	(24,790)	(1,065)	(597)	-	-
M117	WEBSTER CO BD OF ED	(515,661)	(443,578)	792	11,058	-	-
M118	WHITLEY CO FISCAL COURT	(614,124)	(584,197)	(47,645)	(13,051)	-	-
M119	WOLFE CO FISCAL COURT	(194,636)	(189,881)	(1,857)	4,262	-	-
M120	WOODFORD COUNTY LIBRARY	(77,666)	(67,261)	(3,052)	431	-	-
M215	SHEPHER/BULLIT CO TOURIST	(85,015)	(67,678)	6,189	4,303	-	-
M315	CITY OF PIONEER VILLAGE	(6,852)	(6,272)	(53)	73	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	(83,120)	(44,236)	-	-	-	-
N001	ADAIR CO CONSERVATION DIS	(11,840)	(12,439)	361	(262)	-	-
N006	HOUSING AUTH OWINGSVILLE	(13,755)	(11,243)	(2,708)	(1,839)	-	-
N007	PINEVILLE BD OF EDUCATION	(82,652)	(81,346)	5,149	6,308	-	-
N008	CITY OF FLORENCE	(764,258)	(659,641)	51,200	46,346	-	-
N009	CITY OF MILLERSBURG	(6,625)	(6,019)	(1,617)	(528)	-	-
N010	BOYD CO PUBLIC LIBRARY	(102,542)	(91,088)	5,653	5,885	-	-
N011	CITY OF PERRYVILLE	(4,108)	(3,432)	(192)	(45)	-	-
N012	CITY OF BROOKSVILLE	(48,266)	(35,515)	3,570	2,024	-	-
N013	MIDDLE KY COMM ACT PART	(345,948)	(291,174)	24,331	3,367	-	-
N014	CITY OF IRVINGTON	(26,456)	(24,899)	3,809	1,859	-	-
N015	BULLITT CO CONSERVAT DIST	(5,071)	(4,300)	257	236	-	-
N017	PRINCETON ELECTRIC PL BD	(202,375)	(177,342)	(8,355)	(2,329)	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	(6,929)	(5,896)	62	58	-	-
N020	CARLISLE CO SANIT DIST 1	(12,424)	(11,074)	(104)	140	-	-
N021	CARROLLTON UTILITIES COMM	(256,881)	(200,679)	(962)	6,163	-	-
N022	CITY OF GRAYSON	(141,573)	(42,049)	(3,576)	(876)	-	-
N025	EAST CLARK CO WATER DIST	(50,783)	(42,494)	5,912	2,892	-	-
N029	CUMBERLAND CO PUBLIC LIB	(16,113)	(15,583)	951	825	-	-
N033	ESTILL CO WATER DIST NO 1	(47,485)	(41,344)	(1,534)	(436)	-	-
N035	HOUSING AUTH FLEMINGSBURG	(6,897)	(3,907)	(4,797)	(3,314)	-	-
N036	PRESTONSBURG CITY UTIL	(408,788)	(341,980)	2,943	15,055	-	-
N037	FRANKFORT INDEP SCHOOLS	(190,361)	(187,710)	156	6,539	-	-
N038	HOUSING AUTH OF HICKMAN	(28,045)	(23,988)	155	438	-	-
N041	BULLOCK PEN WATER DIST	(119,730)	(100,091)	(5,197)	(1,393)	-	-
N042	PURCHASE AREA DEV DIST	(307,885)	(268,912)	25,468	14,914	-	-
N043	GRAYSON CO LIBRARY	(29,945)	(27,126)	(8,714)	(2,816)	-	-
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	(134,206)	(110,614)	(6,890)	5,603	-	-
N047	ELIZABETHTOWN BD OF EDUC	(443,371)	(369,295)	(25,882)	1,418	-	-
N049	CYNTHIANA HARRISON CO JPC	(14,701)	(12,451)	(400)	136	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
N050	CITY OF HORSE CAVE	(72,020)	(55,431)	(6,565)	1,926	-	-
N051	CITY OF HENDERSON	(1,171,846)	(974,739)	31,621	33,214	-	-
N052	CITY OF NEW CASTLE	(23,980)	(21,135)	3,721	2,301	-	-
N054	CITY OF MADISONVILLE	(1,402,729)	(1,248,265)	26,745	29,390	-	-
N057	NICHOLASVILLE HOUSING AUT	(13,564)	(8,054)	(390)	87	-	-
N058	JOHNSON CO LIBRARY	(46,417)	(36,692)	2,345	(529)	-	-
N060	KNOTT CO WATER & SEWER	(90,708)	(78,746)	10,144	4,018	-	-
N061	KNOX CO SOIL CONSERV DIS	(5,313)	(4,800)	(1,909)	58	-	-
N063	CUMBERLAND VAL AREA DEV	(160,274)	(129,582)	10,541	3,937	-	-
N065	THREE FORKS REG JAIL	(180,569)	(144,760)	(23,160)	(10,321)	-	-
N067	HOUSING ORIENTED MINISTRI	(69,247)	(53,730)	3,648	2,857	-	-
N068	GAR,QUI,KY-O-HTS WTR DIST	(35,427)	(29,267)	2,106	785	-	-
N069	CITY OF CRAB ORCHARD	(5,971)	(5,751)	(436)	129	-	-
N071	CITY OF AUBURN	(61,028)	(52,921)	8,690	6,184	-	-
N072	LYON CO AMBULANCE SERVICE	(101,996)	(89,895)	(1,336)	1,394	-	-
N075	CITY OF ISLAND	(18,068)	(14,679)	(3,750)	(3,102)	-	-
N076	MADISON CO EMS	(13,309)	(11,358)	207	80	-	-
N077	MAGOFFIN CO WATER DIST	(56,306)	(46,838)	(5,187)	(86)	-	-
N078	CENTRAL KY COMM ACTION	(1,025,509)	(826,804)	41,276	11,836	-	-
N079	BENTON ELECTRIC SYSTEM	(121,189)	(105,304)	4,349	691	-	-
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	(242,449)	(208,144)	19,052	14,839	-	-
N082	MEADE CO WATER DISTRICT	(76,273)	(62,057)	5,529	3,580	-	-
N084	MERCER CO PUBLIC LIBRARY	(60,727)	(51,722)	(8,273)	(1,848)	-	-
N085	METCALFE CO CONSERV DIST	(5,547)	(4,008)	(65)	60	-	-
N087	CITY OF MT STERLING	(133,442)	(125,865)	(29,161)	(18,672)	-	-
N088	MORGAN CO AMBULANCE SERV	(53,764)	(49,154)	15,813	9,566	-	-
N089	MUHLENBERG CO WATER DIST	(113,682)	(95,579)	9,119	4,108	-	-
N090	BARDSTOWN-NELSON CO TOURI	(36,813)	(30,049)	1,382	3,566	-	-
N092	CITY OF HARTFORD	(117,425)	(96,778)	2,506	1,547	-	-
N093	CITY OF LAGRANGE	(118,810)	(96,944)	14,135	11,968	-	-
N094	CITY OF OWENTON	(16,974)	(10,069)	722	(39)	-	-
N097	KY VALLEY ED COOPERATIVE	(21,622)	(18,217)	(1,139)	372	-	-
N098	PIKE CO LIBRARY DISTRICT	(107,021)	(112,880)	(2,244)	2,516	-	-
N099	CITY OF CLAY CITY	(36,443)	(31,015)	(7,483)	(2,549)	-	-
N100	CITY OF BURNSIDE	(40,001)	(35,009)	128	2,353	-	-
N103	HOUSING AUTH OF MOREHEAD	(72,231)	(53,183)	21,917	13,718	-	-
N104	CITY OF JAMESTOWN	(159,947)	(145,136)	(4,823)	1,003	-	-
N106	W SHELBY WATER DISTRICT	(36,577)	(31,392)	875	1,002	-	-
N107	SIMPSON CO CONSER DIST	(3,750)	(3,629)	(303)	(18)	-	-
N110	LOGAN/TODD REG. WATER COM	(102,160)	(81,097)	15,926	8,892	-	-
N111	BARKLEY LAKE WATER DIST	(112,890)	(91,438)	11,254	5,809	-	-
N112	TRIMBLE CO WATER DIST	(18,463)	(16,534)	6,101	(278)	-	-
N113	UNION CO LIBRARY BD	(42,574)	(34,001)	(666)	1,723	-	-
N114	BOWLING GRN MUNICIPAL UTI	(2,120,601)	(1,828,221)	10,909	31,077	-	-
N115	WASHINGTON CO CONSER DIST	(4,867)	(4,216)	740	424	-	-
N116	MONTICELLO UTILITY COMM	(183,768)	(160,313)	(7,184)	2,861	-	-
N117	CITY OF DIXON	(12,337)	(13,508)	980	1,496	-	-
N118	CITY OF WILLIAMSBURG	(337,181)	(306,460)	2,680	8,668	-	-
N119	WOLFE CO CONSER DISTRICT	(6,713)	(5,613)	(129)	43	-	-
N120	WOODFORD CO PLAN ZONING	(38,100)	(33,061)	(6,045)	(3,829)	-	-
N959	N KY CONV & VISITORS BUR	(81,309)	(81,353)	4,054	170	-	-
P001	HOUSING AUTH OF COLUMBIA	(14,179)	(12,126)	544	549	-	-
P005	GLASGOW ELECTRIC PLANT BD	(596,811)	(520,831)	(25,486)	3,060	-	-
P006	BATH COUNTY E.M.S.	(84,180)	(65,756)	9,704	9,065	-	-
P007	CITY OF PINEVILLE	(39,587)	(43,217)	(875)	1,239	-	-
P008	BOONE CO PLANNING COMM	(160,463)	(132,135)	(2,150)	1,708	-	-
P009	HOUSING AUTHORITY PARIS	(31,998)	(25,343)	(9)	18	-	-
P010	REGIONAL PUBLIC SAFETY	(118,731)	(101,116)	(751)	(201)	-	-
P011	CITY OF JUNCTION CITY	(28,065)	(18,860)	(2,409)	(128)	-	-
P013	CITY OF JACKSON	(199,507)	(183,458)	(561)	7,989	-	-
P014	BRECKINRIDGE CO PUBLIC LI	(34,917)	(33,949)	4,920	3,131	-	-
P015	CITY OF LEBANON JUNCTION	(40,681)	(34,497)	(852)	60	-	-
P017	PRINCETON WATER/WASTEWATE	(113,569)	(90,237)	(475)	327	-	-
P018	MURRAY/CALLOWAY TRANS AUT	(60,386)	(51,730)	21,573	4,265	-	-
P022	RATTLESNAKE RIDGE WATER	(105,867)	(84,751)	1,129	2,290	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
P023	LIBERTY TOURISM	(2,708)	(5,941)	1,905	240	-	-
P025	CLARK CO CONSVATION DIST	(4,051)	(3,201)	798	349	-	-
P033	ESTILL COUNTY EMS	(3)	(2)	5	4	-	-
P035	FLEMING CO DISPATCH	(28,493)	(26,113)	2,924	2,483	-	-
P037	COMMUNITY ACTION KENTUCKY	(118,826)	(95,498)	(47,691)	(12,379)	-	-
P038	HICKMAN ELECTRIC SYSTEM	(60,118)	(52,007)	(1,762)	110	-	-
P041	CITY OF DRY RIDGE	(43,245)	(36,258)	465	(1,083)	-	-
P043	CITY OF CLARKSON	(24,313)	(22,769)	(1,204)	943	-	-
P045	GREENUP CO ENVIR COMM	(29,999)	(18,380)	5,094	620	-	-
P047	CITY OF WEST POINT	(33,100)	(21,019)	(2,172)	1,683	-	-
P048	HARLAN COUNTY C A A	(200,853)	(179,182)	29,694	19,809	-	-
P049	HOUSING AUTHORITY OF CYNT	(78,525)	(51,648)	1,773	403	-	-
P050	HART CO SOLID WASTE SVC	(112,659)	(106,033)	5,910	4,698	-	-
P051	HENDERSON MUN POWER&LIGHT	(600,167)	(490,584)	42,258	28,275	-	-
P052	LITTLE KY RV WS CONV DIST	(11,132)	(8,443)	(334)	52	-	-
P054	HOUSING AUTH DAWSON SPG	(44,067)	(36,864)	3,249	1,989	-	-
P057	VALLEY VIEW FERRY AUTHORI	(19,437)	(18,947)	(409)	(2,815)	-	-
P061	BARBOURVILLE UTILITY COMM	(389,849)	(347,371)	1,210	8,009	-	-
P063	LAUREL CO WATER DIST #2	(119,464)	(105,532)	5,467	1,999	-	-
P066	HYDEN LESLIE COUNTY WATER DISTRICT	(9,478)	839	45,561	4,009	-	-
P068	LEWIS CO PUBLIC LIBRARY	(15,798)	(13,352)	2,881	1,757	-	-
P069	LINCOLN CO CLERK	(60,269)	(54,451)	(6,869)	(2,579)	-	-
P071	LOGAN CO CONS DISTRICT	(14,190)	(11,062)	(1,427)	(1,000)	-	-
P072	LYON CO WATER DISTRICT	(20,860)	(18,947)	1,769	1,203	-	-
P075	MCLEAN CO REG WATER COMM	(35,527)	(30,353)	861	1,058	-	-
P076	MADISON CO PUBLIC LIBRARY	(169,657)	(145,775)	7,917	2,647	-	-
P077	SALYERS/MAG CO JOINT HOUS	(18,366)	(16,149)	(4,674)	(1,494)	-	-
P078	MARION CO CONSERVAT DIST	(4,847)	(4,007)	128	105	-	-
P079	CITY OF CALVERT CITY	(210,604)	(168,393)	752	1,916	-	-
P081	MASON COUNTY LIBRARY	(21,219)	(20,605)	292	664	-	-
P084	ANDERSON-DEAN COMM PARK	(3,924)	(6,104)	270	(746)	-	-
P087	MONTGOMERY CTY WATER DIST	(9,801)	(7,855)	2,811	1,404	-	-
P088	MORGAN CO WATER DIST	(30,315)	(34,287)	(12,060)	(7,294)	-	-
P089	MUHLENBERG WATER DIST #3	(42,294)	(35,280)	952	521	-	-
P090	NORTH NELSON WATER DIST	(34,476)	(28,106)	4,213	1,030	-	-
P092	OHIO CO REG WASTEWATER D	(40,309)	(33,383)	1,657	838	-	-
P097	KY RIVER AREA DEV DIST	(228,009)	(202,153)	16,897	6,035	-	-
P100	LAKE CUMBERLAND CAA, INC	(574,670)	(537,801)	63,163	20,871	-	-
P103	MOREHEAD TOURISM COMMISSI	(35,403)	(31,093)	(6,527)	(2,682)	-	-
P104	RUSSELL CO TOURIST COMM	(10,575)	(8,611)	321	123	-	-
P105	GEORGETOWN/SCOTT TOURISM	(18,168)	(16,839)	934	708	-	-
P106	MULTI PURPOSE COMM ACTION	(55,083)	(50,507)	(895)	(1,228)	-	-
P107	SIMPSON CO LIBRARY DIST	(33,385)	(28,235)	1,946	2,073	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	(5,700)	(5,899)	(3,566)	(265)	-	-
P111	JOHN L STREET LIBRARY	(14,990)	(13,842)	(234)	291	-	-
P113	STURGIS HOUSING AUTHORITY	(11,298)	(9,359)	3,326	2,539	-	-
P115	HOUSING AUTH SPRINGFIELD	(13,040)	(11,809)	(341)	1,162	-	-
P116	CITY OF MONTICELLO	(57,471)	(55,493)	(10,689)	907	-	-
P117	CITY OF CLAY	(50,076)	(44,255)	(561)	1,091	-	-
P120	WOODFORD CO CONSERV DIST	(7,530)	(9,129)	(784)	(414)	-	-
P959	CITY OF CRESTVIEW HILLS	(34,148)	(32,143)	940	566	-	-
R003	SOUTH ANDERSON WATER DIST	(61,505)	(46,674)	43,114	29,873	-	-
R005	BARREN CO SOIL CONS DIS	(5,199)	(4,551)	(173)	737	-	-
R008	BOONE CO LIBRARY DIST	(522,631)	(417,564)	36,037	19,553	-	-
R010	ASHLAND BD OF ED	(790,657)	(607,409)	(8,612)	25,618	-	-
R011	DANVILLE BOYLE PLANNING	(14,446)	(11,305)	(341)	(475)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	(30,235)	(26,287)	2,187	2,239	-	-
R015	CITY OF SHEPHERDSVILLE	(212,084)	(191,193)	45,277	20,847	-	-
R017	CITY OF PRINCETON	(86,197)	(71,109)	898	1,310	-	-
R018	MURRAY ELECTRIC SYSTEM	(436,450)	(362,802)	(10,290)	1,714	-	-
R019	FORT THOMAS BOARD OF ED	(539,289)	(448,609)	(7,803)	11,952	-	-
R021	CARROLLTON/CARR CO REC TR	(7,825)	(6,957)	(39)	133	-	-
R024	CHRISTIAN CO WATER DIST	(97,698)	(78,966)	6,731	4,579	-	-
R030	DAVISS CO AIRPORT BD	(43,612)	(30,158)	(224)	(157)	-	-
R033	CITY OF RAVENNA	(6,743)	(8,200)	(643)	(119)	-	-
R034	LEXINGTON PUBLIC LIBRARY	(792,739)	(672,836)	47,588	25,012	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
R036	CITY OF PRESTONSBURG	(399,095)	(355,293)	4,329	6,603	-	-
R037	PAUL SAWYIER LIBRARY	(171,211)	(145,421)	(9,225)	173	-	-
R038	CITY OF FULTON	(199,910)	(167,036)	(240)	1,396	-	-
R041	CITY OF CRITTENDEN	(11,992)	(12,952)	(1,061)	(621)	-	-
R042	MAYFIELD ELEC & WATER SYS	(573,652)	(534,210)	39,469	14,700	-	-
R045	CITY OF RUSSELL	(157,476)	(128,805)	(470)	533	-	-
R047	LINCOLN TRAIL AREA DEV DI	(254,125)	(204,363)	25,144	10,751	-	-
R048	HARLAN CO CONSERV DIST	(6,872)	(5,600)	920	542	-	-
R050	HART CO AMB SERVICE	(159,349)	(135,469)	(3,782)	1	-	-
R051	HENDERSON MUN W & S DEPT	(627,835)	(502,777)	17,124	15,882	-	-
R052	CITY OF CAMPBELLSBURG	(9,186)	(7,807)	2,491	607	-	-
R054	SOUTH HOPKINS WATER DIST	(45,404)	(35,945)	3,034	1,676	-	-
R057	CITY OF WILMORE	(155,945)	(125,619)	(4,862)	15	-	-
R058	HOUSING AUTH OF PAINTSVLE	(80,328)	(66,280)	1,356	1,884	-	-
R061	KY COMM ECONOMIC OPPORT	(1,103,550)	(984,623)	86,949	19,522	-	-
R063	WOODCREEK WATER DISTRICT	(342,153)	(301,659)	(20,522)	629	-	-
R071	LOGAN CO PUBLIC LIBRARY	(74,988)	(63,791)	3,506	1,765	-	-
R072	LYON CO HOUSING AUTHORITY	(38,461)	(33,691)	(1,840)	274	-	-
R073	MCCRACKEN CO BD OF ED	(1,448,890)	(1,265,159)	(4,179)	28,605	-	-
R076	RICHMOND UTILITIES	(476,693)	(417,817)	2,478	(2,750)	-	-
R078	CITY OF LORETTO	(3,860)	(3,232)	(210)	(14)	-	-
R079	MARSHALL CO PUB LIBRARY	(117,990)	(97,093)	6,012	3,259	-	-
R088	CITY OF WEST LIBERTY	(195,909)	(172,112)	(7,954)	(866)	-	-
R089	CENTRAL CITY MUN WTR&SEWR	(157,925)	(137,326)	(2,694)	4,143	-	-
R090	NELSON CO PUBLIC LIBRARY	(163,294)	(141,936)	(12,446)	(1,277)	-	-
R093	TRI CO COMM ACTION AGENCY	(37,902)	(34,070)	(6,368)	(794)	-	-
R097	PERRY COUNTY PUBLIC LIB	(93,858)	(74,364)	530	185	-	-
R103	ROWAN CO PUBLIC LIBRARY	(62,312)	(51,404)	8,365	705	-	-
R104	CITY OF RUSSELL SPRINGS	(143,225)	(131,448)	(9,656)	(362)	-	-
R105	CITY OF STAMPING GROUND	(4,351)	(3,371)	559	786	-	-
R106	SHELBY CO PARK RECREATION	(67,369)	(57,940)	(4,009)	(1,749)	-	-
R109	TAYLOR CO PUBLIC LIBRARY	(51,861)	(39,383)	5,704	3,937	-	-
R114	BOWLING GREEN PUBLIC SCHO	(1,044,926)	(847,519)	39,739	27,109	-	-
R115	S W E D A	(9,931)	(8,497)	365	311	-	-
R116	WAYNE CO CONSERV DIST	(6,535)	(7,827)	913	682	-	-
R117	WEBSTER COUNTY WATER DIST	(64,729)	(55,306)	(3,477)	2,342	-	-
R118	WILLIAMSBURG IND BD OF ED	(175,892)	(148,553)	39,112	30,636	-	-
R120	CITY OF MIDWAY	(39,836)	(41,300)	(380)	337	-	-
R959	N KY LEGAL AID SOCIETY	(412,250)	(367,793)	8,641	5,391	-	-
T036	FLOYD COUNTY CONSV DIST	(14,586)	(12,721)	(2,333)	(1,361)	-	-
V001	ADAIR COUNTY FISCAL COURT	(297,029)	(288,419)	20,653	13,302	-	-
V002	ALLEN COUNTY FISCAL COURT	(353,603)	(309,118)	864	6,733	-	-
V003	ANDERSON CO FISCAL COURT	(460,687)	(421,641)	17,618	697	-	-
V004	BALLARD COUNTY FISCAL CT	(394,050)	(323,908)	5,070	(5,835)	-	-
V005	BARREN CO FISCAL CT	(283,079)	(247,331)	85,760	45,336	-	-
V006	BATH CO FISCAL COURT	(209,040)	(180,663)	1,240	4,021	-	-
V007	BELL CO FISCAL CT	(369,702)	(296,071)	12,668	15,110	-	-
V008	BOONE CO FISCAL CT	(1,618,195)	(1,401,002)	55,615	46,896	-	-
V009	BOURBON CO FISCAL COURT	(370,140)	(321,302)	(38,623)	(27,104)	-	-
V010	BOYD COUNTY FISCAL COURT	(1,124,255)	(1,026,721)	24,741	29,334	-	-
V011	BOYLE COUNTY FISCAL COURT	(537,743)	(450,124)	56,779	23,574	-	-
V012	BRACKEN CO FISCAL COURT	(219,232)	(184,223)	6,483	5,006	-	-
V013	BREATHITT CO FISCAL COURT	(219,217)	(189,571)	8,150	10,956	-	-
V014	BRECKINRIDGE CO FISCAL CT	(407,088)	(329,474)	10,719	7,019	-	-
V016	BUTLER COUNTY FISCAL CT	(318,710)	(286,766)	(23,230)	(10,425)	-	-
V017	CALDWELL CO FISCAL COURT	(228,804)	(195,139)	(4,351)	1,622	-	-
V018	CALLOWAY CO FISCAL COURT	(620,496)	(522,863)	15,738	15,122	-	-
V019	CAMPBELL CO FISCAL CT	(1,447,518)	(1,142,496)	146,121	101,816	-	-
V020	CARLISLE CO FISCAL COURT	(166,218)	(148,273)	4,003	5,871	-	-
V021	CARROLL CO FISCAL CT	(430,628)	(376,962)	4,771	13,290	-	-
V022	CARTER CO FISCAL CT	(562,476)	(529,136)	(34,629)	(3,632)	-	-
V023	CASEY CO FISCAL COURT	(357,896)	(297,313)	10,344	8,690	-	-
V024	CHRISTIAN CO FISCAL COURT	(579,070)	(457,878)	21,261	21,627	-	-
V025	CLARK COUNTY FISCAL COURT	(453,107)	(436,201)	(29,789)	(17,415)	-	-
V026	CLAY COUNTY FISCAL CT	(628,015)	(622,187)	(88,709)	(56,881)	-	-
V027	CLINTON CO FISCAL COURT	(305,219)	(234,607)	19,712	14,987	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
V028	CRITTENDEN CO FIS CT	(362,469)	(304,884)	29,730	21,008	-	-
V030	DAVISS CO FISCAL COURT	(962,373)	(838,018)	(47,251)	(35,580)	-	-
V031	EDMONSON CO FISCAL CRT	(267,092)	(250,397)	11,147	11,576	-	-
V032	ELLIOTT CO FISCAL CT	(124,344)	(109,579)	4,053	2,231	-	-
V033	ESTILL CO FISCAL COURT	(310,869)	(275,893)	(9,999)	1,212	-	-
V035	FLEMING CO FISCAL COURT	(183,007)	(168,811)	4,653	3,327	-	-
V036	FLOYD CO FISCAL COURT	(614,968)	(533,140)	8,961	16,452	-	-
V037	FRANKLIN CO FISCAL COURT	(818,152)	(707,273)	19,765	20,068	-	-
V038	FULTON COUNTY FIS CT	(414,691)	(360,887)	19,660	287	-	-
V039	GALLATIN CO FISCAL COURT	(339,071)	(290,440)	13,154	5,349	-	-
V040	GARRARD CO FISCAL COURT	(519,218)	(319,418)	(8,965)	10,404	-	-
V041	GRANT COUNTY FISCAL COURT	(504,676)	(434,686)	16,413	6,621	-	-
V042	GRAVES COUNTY FISCAL CT	(646,876)	(549,468)	9,412	5,567	-	-
V043	GRAYSON CO FISCAL COURT	(713,383)	(636,710)	97,784	46,021	-	-
V044	GREEN COUNTY FISCAL COURT	(134,179)	(106,996)	6,845	3,195	-	-
V045	GREENUP CO FISCAL CT	(730,596)	(613,577)	160,121	50,567	-	-
V046	HANCOCK CO FISCAL COURT	(379,726)	(311,155)	2,802	6,223	-	-
V047	HARDIN CO FISCAL COURT	(559,029)	(478,097)	71,875	33,872	-	-
V048	HARLAN CO FIS CT	(577,703)	(482,617)	9,368	18,554	-	-
V049	HARRISON CO FISCAL COURT	(225,402)	(192,368)	3,582	8,326	-	-
V050	HART COUNTY FISCAL COURT	(417,695)	(361,071)	17,801	12,204	-	-
V051	HENDERSON CO FISCAL COURT	(1,025,388)	(861,681)	29,202	37,844	-	-
V052	HENRY CO FISCAL COURT	(193,136)	(160,831)	5,309	1,925	-	-
V053	HICKMAN CO FISCAL COURT	(170,388)	(147,798)	3,609	3,962	-	-
V054	HOPKINS CO FISCAL COURT	(764,700)	(611,692)	52,853	24,253	-	-
V055	JACKSON CO FISCAL COURT	(367,809)	(341,524)	(4,040)	(7,410)	-	-
V057	JESSAMINE CO FISCAL COURT	(934,900)	(825,752)	9,929	20,294	-	-
V060	KNOTT CO FISCAL CT	(261,915)	(227,008)	34,293	18,486	-	-
V061	KNOX CO FISCAL CT	(523,746)	(499,353)	15,741	16,335	-	-
V062	LARUE CO FISCAL COURT	(346,799)	(295,305)	17,617	5,796	-	-
V063	LAUREL COUNTY FISCAL COUR	(1,013,173)	(868,589)	(7,372)	(1,027)	-	-
V064	LAWRENCE CO FISCAL CT	(369,712)	(340,559)	(17,197)	1,416	-	-
V065	LEE COUNTY FISCAL COURT	(289,026)	(271,843)	5,637	4,299	-	-
V066	LESLIE CO FISCAL COURT	(425,617)	(337,906)	48,872	6,197	-	-
V067	LETCHER CO FISCAL COURT	(365,362)	(293,038)	32,566	14,514	-	-
V068	LEWIS COUNTY FISCAL COURT	(302,733)	(217,923)	(9,551)	368	-	-
V069	LINCOLN CO FISCAL COURT	(307,567)	(207,651)	22,700	8,281	-	-
V070	LIVINGSTON CO FISCAL CT	(331,783)	(272,795)	(11,729)	784	-	-
V071	LOGAN COUNTY FISCAL COURT	(628,186)	(522,569)	58,388	26,297	-	-
V072	LYON COUNTY FISCAL COURT	(153,246)	(128,032)	(8,373)	176	-	-
V073	MCCRACKEN CO FISCAL COURT	(611,402)	(495,594)	19,092	15,248	-	-
V074	MCCREARY CO FISCAL CT	(413,965)	(384,110)	(6,603)	5,137	-	-
V075	MCLEAN COUNTY FISCAL CT	(336,534)	(266,156)	22,468	13,659	-	-
V076	MADISON CO FISCAL COURT	(871,439)	(744,887)	(71,670)	4,406	-	-
V077	MAGOFFIN CO FISCAL COURT	(203,525)	(173,885)	7,738	10,495	-	-
V078	MARION CO FISCAL COURT	(707,595)	(649,816)	21,026	18,677	-	-
V079	MARSHALL CO FISCAL COURT	(659,370)	(545,186)	(2,188)	12,664	-	-
V080	MARTIN CO FISCAL COURT	(237,399)	(211,714)	5,745	3,310	-	-
V081	MASON CO FIS CT	(513,633)	(427,087)	22,494	17,561	-	-
V082	MEADE COUNTY FISCAL COURT	(869,971)	(812,203)	899	23,418	-	-
V083	MENIFEE CO FISCAL COURT	(144,557)	(122,550)	3,091	3,941	-	-
V084	MERCER COUNTY FISCAL COUR	(294,131)	(269,145)	18,266	8,383	-	-
V085	METCALFE CO FISCAL COURT	(173,811)	(146,002)	5,955	6,585	-	-
V086	MONROE CO FISCAL COURT	(174,572)	(136,441)	39,341	18,896	-	-
V087	MONTGOMERY CO FISCAL CT	(515,801)	(492,045)	6,950	24,135	-	-
V088	MORGAN CO FISCAL CT	(204,393)	(209,415)	(6,469)	2,656	-	-
V089	MUHLENBERG CO FISCAL CT	(707,433)	(665,358)	1,786	879	-	-
V090	NELSON CO FISCAL CT	(1,059,131)	(881,146)	109,288	36,034	-	-
V091	NICHOLAS CO FISCAL COURT	(198,784)	(201,802)	(1,231)	2,641	-	-
V092	OHIO COUNTY FISCAL CRT	(475,152)	(415,457)	16,122	11,119	-	-
V093	OLDHAM CO FISCAL COURT	(678,007)	(596,970)	50,507	18,309	-	-
V094	OWEN COUNTY FISCAL COURT	(299,558)	(285,924)	(5,283)	4,859	-	-
V095	OWSLEY CO FISCAL COURT	(120,732)	(103,247)	(1,989)	3,150	-	-
V096	PENDLETON CO FISCAL COURT	(244,648)	(201,049)	11,660	18,638	-	-
V097	PERRY COUNTY FISCAL COURT	(575,527)	(543,589)	5,292	28,181	-	-
V098	PIKE COUNTY FISCAL COURT	(1,216,997)	(1,100,388)	33,966	35,760	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
V099	POWELL CO FISCAL CT	(531,550)	(452,881)	16,197	12,225	-	-
V100	PULASKI CO FISCAL CT	(975,615)	(971,810)	(1,745)	3,181	-	-
V101	ROBERTSON CO FISCAL CT	(83,376)	(63,879)	3,526	3,806	-	-
V102	ROCKCASTLE CO FISCAL CT	(416,453)	(345,961)	(8,861)	3,356	-	-
V103	ROWAN CO FISCAL COURT	(669,058)	(563,112)	42,059	28,562	-	-
V104	RUSSELL CO FISCAL COURT	(406,906)	(382,066)	6,945	10,183	-	-
V105	SCOTT CO FISCAL CT	(646,261)	(569,728)	25,503	23,643	-	-
V106	SHELBY CO FISCAL COURT	(548,394)	(475,633)	17,852	13,434	-	-
V107	SIMPSON CO FISCAL COURT	(451,076)	(384,872)	4,632	7,928	-	-
V108	SPENCER CO TREASURER	(216,832)	(195,548)	1,323	3,314	-	-
V109	TAYLOR COUNTY FISCAL COUR	(436,264)	(394,364)	11,394	6,868	-	-
V110	TODD COUNTY FISCAL COURT	(309,919)	(263,343)	11,907	9,519	-	-
V111	TRIGG COUNTY FISCAL COURT	(358,981)	(298,343)	10,541	6,390	-	-
V112	TRIMBLE CO FISCAL COURT	(203,589)	(169,811)	17,035	2,416	-	-
V113	UNION COUNTY FISCAL COURT	(456,169)	(392,254)	41,500	22,320	-	-
V114	WARREN COUNTY FISCAL COUR	(1,388,793)	(1,195,169)	40,230	43,611	-	-
V115	WASHINGTON CO FIS COURT	(273,034)	(238,130)	257	4,884	-	-
V116	WAYNE COUNTY FISCAL COURT	(619,889)	(585,266)	2,537	8,051	-	-
V117	WEBSTER CO FISCAL COURT	(411,885)	(339,300)	(7,212)	3,042	-	-
V119	CITY OF HIGHLAND HEIGHTS	(68,024)	(71,794)	2,706	1,754	-	-
V120	WOODFORD CO FISCAL COURT	(477,065)	(374,676)	21,855	5,274	-	-
V122	FAMILY HEALTH CENTER	(2,749,272)	(2,364,348)	101,403	81,376	-	-
V125	LOUISVILLE MEM COMM	(21,503)	(19,326)	(9,232)	(8)	-	-
V126	LOU & JEFF CO RIVERPORT	(21,776)	(14,901)	9,650	7,022	-	-
V127	LOU LABOR MANAGER COM	(10,262)	(8,600)	(57)	89	-	-
V129	T A R C	(5,007,350)	(4,122,737)	(1,180)	59,928	-	-
V130	ANCHORAGE BD OF EDUCATION	(127,538)	(111,387)	(9,663)	(5,528)	-	-
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	(7,834)	(6,543)	102	260	-	-
V145	CITY OF WURLTAND	(12,330)	(11,972)	(3,308)	222	-	-
V147	HARDIN CO WATER DIST #2	(614,707)	(505,212)	27,506	(11,206)	-	-
V151	HOUSING AUTH OF HENDERSON	(168,755)	(137,613)	(3,652)	(2,618)	-	-
V156	JEFF CO BD OF ED	(29,194,359)	(27,214,529)	2,062,665	(295,893)	-	-
V158	BIG SANDY AREA COMM PRO	(318,390)	(250,975)	18,784	4,655	-	-
V159	CITY OF ERLANGER	(300,775)	(239,070)	4,929	1,568	-	-
V163	EAST BERNSTADT BD OF ED	(64,375)	(55,648)	5,876	8,705	-	-
V171	CITY OF ADAIRVILLE	(26,885)	(23,360)	2,125	173	-	-
V176	MADISON CO CONSERVAT DIST	(6,167)	(5,258)	(486)	64	-	-
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	(206,661)	(179,586)	(27,298)	(18,439)	-	-
V196	CITY OF BUTLER	(8,982)	(5,952)	(598)	37	-	-
V197	CITY OF HAZARD	(557,573)	(483,948)	11,299	22,219	-	-
V198	MOUNTAIN WATER DISTRICT	(352,082)	(289,467)	40,794	28,463	-	-
V200	PULASKI COUNTY LIBRARY	(62,692)	(53,909)	(36,013)	(25,916)	-	-
V205	BARREN/METCALFE CO AMB SR	(21,689)	(22,069)	(44)	396	-	-
V206	SHELBYVLE MUN WATER&SEWER	(230,322)	(189,416)	14,494	7,472	-	-
V207	BELL CO PUBLIC LIBRARY	(44,895)	(36,296)	2,533	652	-	-
V208	CITY OF WALTON	(71,942)	(58,382)	4,090	1,080	-	-
V218	MURRAY TOURISM COMMISSION	(13,461)	(12,076)	(377)	(77)	-	-
V219	BELLEVUE BD OF EDUCATION	(163,499)	(143,986)	2,150	(1,360)	-	-
V224	PENNYROYAL AREA MUSEUM	(12,594)	(5,721)	3,037	169	-	-
V230	OWENSBORO RIVERPORT AUTH	(408,635)	(353,578)	20,055	23,034	-	-
V236	BIG SANDY AREA DEV DIST	(397,720)	(291,151)	61,186	26,576	-	-
V237	BLUE GRASS COMM ACTION	(849,283)	(721,284)	10,030	(4,974)	-	-
V247	HARDIN CO WATER DIST #1	(629,969)	(499,928)	35,520	15,260	-	-
V251	HENDERSON CO RIVER AUTH	(127,910)	(101,460)	11,356	4,520	-	-
V259	KENTON CO PUBLIC LIBRARY	(760,400)	(647,550)	(33,228)	(14,174)	-	-
V263	LAUREL CO BD OF EDUCATION	(1,447,230)	(1,228,639)	80,177	8,528	-	-
V271	RUSSELLVILLE ELEC PL BD	(198,883)	(170,431)	6,447	3,170	-	-
V281	HOUSING AUTH OF MAYSVILLE	(64,473)	(54,305)	4,908	3,745	-	-
V298	CITY OF PIKEVILLE	(529,651)	(466,456)	36,617	41,629	-	-
V300	HOUSING AUTH OF SOMERSET	(80,501)	(62,038)	2,047	2,053	-	-
V305	CITY OF CAVE CITY	(90,956)	(78,776)	4,542	739	-	-
V306	HOUSING AUTH OF SHELBYVLE	(16,692)	(13,406)	105	638	-	-
V308	NORTHERN KY AREA DEV.DIST	(496,096)	(406,756)	29,205	10,168	-	-
V319	CAMPBELL CO BD OF ED	(1,257,351)	(1,115,159)	48,478	23,702	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
V324	CHRISTIAN CO CONS DIST	(6,171)	(6,151)	(185)	240	-	-
V330	CITY OF OWENSBORO	(1,765,979)	(1,476,453)	85,784	42,539	-	-
V336	SANDY VALLEY TRANS SER IN	(339,264)	(281,909)	(8,042)	15,882	-	-
V337	FRANKFORT ELEC WATER BD	(2,162,407)	(1,979,647)	(75,074)	19,481	-	-
V347	CITY OF RADCLIFF	(361,754)	(300,530)	18,457	22,298	-	-
V359	CITY OF ELSMERE	(90,289)	(72,359)	10,048	2,628	-	-
V363	LONDON LAUREL CO COMM CTR	(122,378)	(100,903)	7,220	3,376	-	-
V373	PADUCAH MCCRACKEN CO TOUR	(56,064)	(45,102)	8,608	7,019	-	-
V376	CITY OF BERE A	(1,056,057)	(609,131)	11,489	19,587	-	-
V398	CITY OF ELKHORN CITY	(41,900)	(16,830)	13,114	4,648	-	-
V400	PULASKI CO SOIL CONS DIST	(17,768)	(14,388)	(1,335)	517	-	-
V405	MARY W WELDON MEM PUB LIB	(37,615)	(31,908)	(396)	107	-	-
V407	BELL/WHITLEY COMM ACTION	(467,738)	(389,925)	9,787	14,823	-	-
V408	UNION EMERGENCY SERVICES	(9,049)	(10,290)	692	589	-	-
V419	DAYTON CITY SCHOOLS	(198,507)	(176,225)	15,640	11,724	-	-
V424	PENNYRILE ALLIED COMM SER	(604,442)	(563,895)	25,108	12,489	-	-
V430	OWENSBORO MUN UTILITIES	(2,422,416)	(1,814,117)	(60,469)	9,709	-	-
V436	APPALACHIAN RES & DEFENSE	(383,225)	(325,932)	87,828	47,457	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(19,888)	(14,067)	(2,976)	(1,932)	-	-
V447	CITY OF ELIZABETHTOWN	(1,235,617)	(1,077,377)	34,823	39,369	-	-
V459	LUDLOW BD OF EDUCATION	(105,477)	(81,407)	1,717	(110)	-	-
V463	LONDON LAUREL TOURIST COM	(22,968)	(20,870)	(1,112)	197	-	-
V473	PADUCAH POWER SYSTEM	(912,905)	(794,293)	29,125	18,613	-	-
V476	KY RIVER FOOTHILLS DEV CO	(904,992)	(751,289)	(18,647)	13,847	-	-
V500	WEST PULASKI WATER DISTR	(75,436)	(70,044)	40	(2,006)	-	-
V505	CITY OF PARK CITY	(5,105)	(5,192)	1,037	347	-	-
V507	BELL CO SOLID WASTE OFFIC	(28,250)	(20,901)	407	1,523	-	-
V508	CITY OF UNION	(18,740)	(21,363)	3,475	701	-	-
V524	HOPKINSVL WATER ENV ATH	(700,385)	(597,264)	33,954	12,528	-	-
V530	AUDUBON AREA COMM SER INC	(2,520,366)	(2,161,981)	(28,258)	(20,776)	-	-
V537	CAPITAL COMMUNITY E I D A	(13,220)	(12,045)	(6,479)	(1,863)	-	-
V547	ELIZABETHTOWN TOUR/CON BU	(29,386)	(26,340)	(407)	(1,663)	-	-
V559	BEECHWOOD BOARD OF EDUC	(204,016)	(165,926)	(5,879)	(844)	-	-
V563	LONDON-LAUREL CO IDA	(12,253)	(13,562)	(91)	118	-	-
V576	SOUTHERN MADISON WATER DT	(54,350)	(41,124)	5,916	4,609	-	-
V607	PINEVILLE UTILITY COMM	(176,991)	(148,430)	(3,457)	3,813	-	-
V608	WALTON FIRE DIST/EMS	4,180	576	(4,984)	(4,598)	-	-
V619	SOUTHGATE BD OF ED	(37,344)	(36,278)	(3,651)	(1,650)	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	(621,103)	(525,148)	(4,338)	8,725	-	-
V630	CITY OF WHITESVILLE	(26,800)	(20,788)	8,609	2,561	-	-
V637	FARMDALE WATER DISTRICT	(22,014)	(18,025)	3,183	2,905	-	-
V647	CITY OF VINE GROVE	(105,740)	(82,425)	11,654	(650)	-	-
V659	KENTON CO BD OF ED	(2,875,377)	(2,434,851)	(44,881)	32,368	-	-
V663	LAUREL CO CONSERV DIST	(9,043)	(7,574)	(40)	106	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(242,066)	(199,058)	14,080	9,453	-	-
V676	MADISON CO UTILITIES DIST	(101,150)	(80,718)	7,796	5,079	-	-
V707	BELL CO CONSERVATION DIST	(2,622)	(2,251)	359	180	-	-
V708	HEBRON FIRE PROTECTION DI	(12,477)	(9,964)	1,931	204	-	-
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	(286,040)	(229,709)	22,907	16,762	-	-
V730	GREEN RIV AREA DEL DIST	(373,081)	(316,131)	24,225	10,863	-	-
V737	KY ASSOC OF CO (KACO)	(560,732)	(495,393)	(15,141)	(4,167)	-	-
V756	JEFF CO MED CENTER LAUNDR	(367,472)	(286,545)	(13,617)	(3,658)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(540,861)	(456,077)	(13,052)	(6,162)	-	-
V773	MCCRACKEN CO PUB LIBRARY	(157,299)	(134,226)	6,143	4,541	-	-
V808	POINT PLEASANT FIRE DIST	(352)	(18)	-	-	-	-
V819	NEWPORT BD OF ED	(471,050)	(420,692)	(25,160)	(7,071)	-	-
V830	REGIONAL WTR RESOURC AGY	(782,823)	(691,698)	40,956	19,915	-	-
V856	KYIANA REG PLANNING DEV	(627,867)	(526,814)	(34,565)	(563)	-	-
V859	COVINGTON BD OF ED	(1,396,096)	(1,130,152)	(6,612)	(45,433)	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(83,346)	(59,138)	(537)	(744)	-	-
V919	CITY OF WILDER	(37,173)	(33,271)	3,677	2,335	-	-
V930	OWENSBORO METRO PLAN COMM	(105,202)	(92,745)	3,630	4,527	-	-
V937	HOUSING AUTH OF FRANKFORT	(92,873)	(76,958)	2,248	717	-	-
V959	CITY OF COVINGTON	(1,165,915)	(1,090,049)	(19,724)	9,324	-	-
W001	ADAIR COUNTY ATTORNEY	(18,721)	(13,884)	(683)	(308)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
W003	ANDERSON COUNTY ATTORNEY	(9,012)	(8,412)	592	851	-	-
W004	BALLARD COUNTY ATTORNEY	(12,632)	(10,606)	(479)	435	-	-
W010	BOYD COUNTY ATTORNEY	(30,132)	(25,389)	(4,647)	(2,536)	-	-
W011	BOYLE COUNTY ATTORNEY	(13,229)	(11,838)	1,359	1,442	-	-
W013	BREATHITT CO ATTORNEY	(6,931)	(3,564)	13,037	1,147	-	-
W015	BULLITT COUNTY ATTORNEY	(68,202)	(50,797)	7,619	5,592	-	-
W016	BUTLER COUNTY ATTORNEY	(6,524)	(8,527)	1,145	551	-	-
W017	CALDWELL COUNTY ATTORNEY	(17,260)	(12,853)	2,989	(40)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(30,506)	(25,670)	(2,654)	(2,247)	-	-
W019	CAMPBELL COUNTY ATTORNEY	(79,231)	(64,615)	4,561	(463)	-	-
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	(4,818)	(3,620)	482	92	-	-
W022	CHILD SUPPORT ENFORCEMENT	(11,634)	(9,266)	290	(95)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(57,373)	(47,038)	(638)	1,127	-	-
W026	CLAY COUNTY ATTORNEY	(23,179)	(18,075)	1,958	519	-	-
W027	CLINTON CO ATTORNEY	(12,702)	(10,312)	(312)	(62)	-	-
W029	CUMBERLAND CO ATTORNEY	(8,250)	(6,904)	(4,717)	(728)	-	-
W030	DAVISS COUNTY ATTORNEY	(20,187)	(12,827)	37,959	26,169	-	-
W031	EDMONSON COUNTY ATTORNEY	(6,378)	(4,511)	4,706	1,745	-	-
W032	ELLIOTT COUNTY ATTORNEY	(9,526)	(7,415)	679	(114)	-	-
W033	ESTILL COUNTY ATTORNEY	(17,033)	(14,185)	1,408	1,327	-	-
W035	FLEMING COUNTY ATTORNEY	(29,901)	(23,083)	(1,718)	(1,298)	-	-
W036	FLOYD COUNTY ATTORNEY	(27,440)	(23,532)	(684)	239	-	-
W039	GALLATIN COUNTY ATTORNEY	193	523	1,257	(735)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(12,561)	(9,967)	116	36	-	-
W043	GRAYSON COUNTY ATTORNEY	(14,152)	(12,985)	(3,678)	619	-	-
W044	GREEN COUNTY ATTORNEY	(8,661)	(7,070)	1,112	834	-	-
W045	GREENUP CO ATTY/CHILD SUP	(18,992)	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	(106,315)	(83,197)	(3,744)	(995)	-	-
W048	HARLAN COUNTY ATTORNEY	(40,481)	(34,064)	(423)	(86)	-	-
W050	HART COUNTY ATTORNEY	(25,520)	(22,669)	(1,779)	(127)	-	-
W051	HENDERSON CO ATTORNEY	(44,604)	(31,537)	4,263	2,339	-	-
W052	HENRY COUNTY ATTORNEY	(5,110)	(5,229)	(1,385)	(250)	-	-
W055	JACKSON COUNTY ATTORNEY	(12,995)	(10,736)	(115)	218	-	-
W056	JEFFERSON CO ATTORNEY	(823,535)	(640,123)	119,066	68,138	-	-
W058	JOHNSON CO ATTORNEY	(23,037)	(18,618)	(4,639)	(2,939)	-	-
W060	KNOTT COUNTY ATTORNEY	(16,833)	(12,889)	34	(490)	-	-
W061	KNOX COUNTY ATTORNEY	(26,159)	(24,053)	(406)	(1,284)	-	-
W063	LAUREL COUNTY ATTORNEY	(56,872)	(46,165)	(287)	76	-	-
W064	LAWRENCE COUNTY ATTORNEY	(12,998)	(8,887)	(204)	960	-	-
W066	LESLIE COUNTY ATTORNEY	(13,421)	(10,225)	(118)	(10)	-	-
W067	LETCHER COUNTY ATTORNEY	(24,383)	(18,515)	8	154	-	-
W069	LINCOLN COUNTY ATTORNEY	(16,260)	(16,584)	(244)	253	-	-
W070	LIVINGSTON CO ATTORNEY	(10,559)	(8,675)	839	457	-	-
W071	LOGAN COUNTY ATTORNEY	(1,845)	(348)	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(7,183)	(5,947)	(372)	190	-	-
W075	MCLEAN COUNTY ATTORNEY	(2,369)	(1,946)	(106)	(9)	-	-
W076	MADISON COUNTY ATTORNEY	(11,687)	(9,341)	(112)	187	-	-
W077	MAGOFFIN CO ATTORNEY	(5,045)	(4,368)	(137)	(24)	-	-
W078	MARION COUNTY ATTORNEY	(10,780)	(7,121)	1,877	1,807	-	-
W079	MARSHALL COUNTY ATTORNEY	(4,820)	(4,563)	(218)	85	-	-
W080	MARTIN COUNTY ATTORNEY	(16,216)	(14,339)	(222)	(1,510)	-	-
W082	MEADE COUNTY ATTORNEY	(11,409)	(10,107)	(2,657)	(1,628)	-	-
W083	MENIFEE COUNTY ATTORNEY	(6,485)	(5,221)	(825)	(722)	-	-
W084	MERCER COUNTY ATTORNEY	(17,254)	(14,485)	88	411	-	-
W085	METCALFE COUNTY ATTORNEY	(13,776)	(11,212)	(106)	90	-	-
W087	MONTGOMERY CO ATTORNEY	(1,394)	(963)	1,049	(179)	-	-
W090	NELSON COUNTY ATTORNEY	(39,367)	(33,180)	1,819	395	-	-
W091	NICHOLAS COUNTY ATTORNEY	(6,932)	(5,777)	626	438	-	-
W092	OHIO COUNTY ATTORNEY	(548)	(201)	(483)	(633)	-	-
W095	OWSLEY COUNTY ATTORNEY	(8,727)	(7,756)	(3,718)	-	-	-
W096	PENDLETON COUNTY ATTORNEY	(14,058)	(11,778)	(284)	(441)	-	-
W097	PERRY COUNTY ATTORNEY	(38,291)	(32,771)	(7,022)	(1,851)	-	-
W098	PIKE COUNTY ATTORNEY	(75,235)	(61,171)	(5,865)	(3,894)	-	-
W099	POWELL COUNTY ATTORNEY	(17,641)	(15,864)	(430)	57	-	-
W103	ROWAN COUNTY ATTORNEY	(6,638)	(7,036)	369	(263)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
W104	RUSSELL COUNTY ATTORNEY	(21,315)	(17,445)	(1,097)	(216)	-	-
W105	SCOTT COUNTY ATTORNEY	(3,767)	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	(8,108)	(7,247)	(2,175)	-	-	-
W107	SIMPSON COUNTY ATTORNEY	(7,940)	(6,510)	2,165	1,592	-	-
W109	TAYLOR COUNTY ATTORNEY	(20,096)	(17,510)	(402)	(253)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	(1,716)	(1,462)	444	(6)	-	-
W114	WARREN CO ATTY/CHILD SUPP	(79,150)	(65,727)	(1,642)	(1,264)	-	-
W115	WASHINGTON CO ATTORNEY	(9,774)	(7,161)	(467)	(136)	-	-
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	(6,838)	(8,140)	(14)	(51)	-	-
W120	WOODFORD COUNTY ATTORNEY	(22,907)	(16,920)	(877)	(103)	-	-
X030	OWENSBORO DAVIESS CO TOUR	(44,529)	(44,815)	385	2,209	-	-
X034	FAYETTE CO ATTORNEY OFF	(240,366)	(182,105)	17,973	3,112	-	-
X059	KENTON COUNTY ATTORNEY	(132,785)	(100,842)	19,087	14,592	-	-
X105	GEORGETOWN WATER & SEWER	(527,171)	(457,505)	(18,914)	9,671	-	-
X956	LOU FIREFIGHTERS PENS FUN	(25,987)	(23,199)	(10,084)	(3,752)	-	-
TOTAL		(409,198,280)	(354,749,690)	12,101,847	9,101,226	-	-

APPENDIX B

COLLECTIVE OPEB AMOUNTS – CERS HAZARDOUS INSURANCE PLAN

Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.24%	Discount Rate Less 1.00% 5.24%	Discount Rate Plus 1.00% 7.24%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
39759	SHERIFF EXP ALLOWANCE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39932	JEFFERSON CO SHERIFF	0.931044%	0.923791%	161,052	2,129	163,181	2,631,731	4,965,493	677,683	972,528	4,597,469
39934	KENTON CO SHERIFF	0.164466%	0.203638%	28,449	376	28,825	464,887	877,139	119,711	171,794	812,128
39936	CAMPBELL CO SHERIFF	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39938	FAYETTE CO SHERIFF	0.488956%	0.509373%	84,579	1,118	85,697	1,382,105	2,607,726	355,899	510,742	2,414,451
39940	DAVISS CO SHERIFF	0.321158%	0.306891%	55,554	734	56,288	907,800	1,712,817	233,763	335,468	1,585,869
39944	HARDIN COUNTY SHERIFF	0.284392%	0.270792%	49,194	650	49,844	803,875	1,516,734	207,002	297,063	1,404,320
39946	WARREN COUNTY SHERIFF	0.365152%	0.369440%	63,164	835	63,999	1,032,155	1,947,448	265,785	381,422	1,803,110
39948	BOONE COUNTY SHERIFF	1.527362%	1.577202%	264,202	3,492	267,694	4,317,311	8,145,808	1,111,728	1,595,415	7,542,070
39952	MADISON COUNTY SHERIFF	0.185159%	0.191576%	32,029	423	32,452	523,379	987,500	134,773	193,409	914,310
39962	BULLITT CO SHERIFF	0.286598%	0.260674%	49,576	655	50,231	810,111	1,528,500	208,607	299,368	1,415,213
A156	CITY OF ANCHORAGE	0.048816%	0.039096%	8,444	112	8,556	137,986	260,348	35,532	50,991	241,052
AB19	BELLEVEUE/DAYTON FIRE	0.188187%	0.171640%	32,553	430	32,983	513,938	1,003,649	136,977	196,572	929,262
AC19	CAMPBELL CO FIRE DIST 1	0.048212%	0.068378%	8,340	110	8,450	136,278	257,127	35,092	50,360	238,069
AD19	SOUTHERN CAMPBELL F DIST	0.000000%	0.075974%	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	0.115516%	0.117946%	19,982	264	20,246	326,523	616,076	84,081	120,663	570,415
AS20	WOODFORD CO FIRE DISTRICT	0.060140%	0.058239%	10,403	138	10,541	169,994	320,742	43,774	62,820	296,970
B008	BURLINGTON FIRE PRO DIST	0.326772%	0.326757%	56,525	747	57,272	923,669	1,742,758	237,849	341,332	1,613,591
B015	CITY OF HILLVIEW	0.169683%	0.161809%	29,352	388	29,740	479,634	904,962	123,508	177,243	837,890
B019	CAMPBELL FIRE/ RESCUE	0.275363%	0.000000%	47,632	630	48,262	778,354	1,468,580	200,430	287,632	1,359,735
B045	CITY OF BELLEFONTE	0.030558%	0.034324%	5,286	70	5,356	86,377	162,974	22,242	31,920	150,895
B048	CITY OF HARLAN	0.008258%	0.008456%	1,428	19	1,447	23,342	44,042	6,011	8,626	40,778
B100	CITY OF SCIENCE HILL	0.011727%	0.010745%	2,029	27	2,056	33,148	62,543	8,536	12,250	57,908
B256	BUECHEL FIRE PROTECT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B259	CITY OF LUDLOW	0.121345%	0.143054%	20,990	277	21,267	342,999	647,164	88,324	126,752	599,198
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.509539%	2.555405%	434,099	5,738	439,837	7,093,577	13,384,006	1,826,630	2,621,354	12,392,032
B656	LOUISVILLE AIRPORT AUTHOR	0.343432%	0.329487%	59,407	785	60,192	970,761	1,831,610	249,975	358,734	1,695,857
B956	LAKE DREAMLAND FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	0.087808%	0.065460%	15,189	201	15,390	248,202	468,302	63,913	91,720	433,593
C156	FAIRDALE FIRE DISTRICT	0.169907%	0.150119%	29,391	388	29,779	480,267	906,157	123,671	177,477	838,996
C256	LOUISVILLE/JEFF CO METRO	24.181402%	24.074811%	4,182,890	55,293	4,238,183	68,352,260	128,965,527	17,601,037	25,258,825	119,407,076
C356	INDIAN HILLS POLICE DEPT	0.023959%	0.025717%	4,144	55	4,199	67,724	127,779	17,439	25,027	118,309
D024	CITY OF PEMBROKE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D098	CITY OF COAL RUN VILLAGE	0.030180%	0.029137%	5,221	69	5,290	85,308	160,958	21,967	31,525	149,028
D106	SIMPSONVILLE RURAL FIRE	0.081990%	0.085411%	14,183	187	14,370	231,757	437,273	59,678	85,643	404,864
G015	ZONETON FIRE PROT DIST	0.250546%	0.241005%	43,339	573	43,912	708,205	1,336,225	182,366	261,709	1,237,189
GS06	SHELBY CO SUB FIRE DIST	0.027095%	0.024780%	4,687	62	4,749	76,588	144,504	19,722	28,302	133,794
J002	CITY OF SCOTTSVILLE	0.105886%	0.105033%	18,316	242	18,558	299,302	564,717	77,072	110,604	522,862
J003	CITY OF LAWRENCEBURG	0.110982%	0.122996%	19,198	254	19,452	313,707	591,895	80,781	115,927	548,026
J007	CITY OF MIDDLESBORO	0.320961%	0.316823%	55,520	734	56,254	907,243	1,711,766	233,619	335,262	1,584,896
J024	CITY OF HOPKINSVILLE	1.317610%	1.281075%	227,920	3,013	230,933	3,724,416	7,027,147	959,055	1,376,317	6,506,321
J026	CLAY CO BD OF ED	0.008882%	0.008900%	1,536	20	1,556	25,106	47,370	6,465	9,278	43,859
J037	CITY OF FRANKFORT	1.229109%	1.284983%	212,611	2,810	215,421	3,474,255	6,555,149	894,637	1,283,873	6,069,305
J040	CITY OF LANCASTER	0.017852%	0.023646%	3,088	41	3,129	50,461	95,209	12,994	18,647	88,153
J059	KENTON COUNTY AIRPORT BD	1.296575%	1.377370%	224,281	2,965	227,246	3,664,958	6,914,962	943,744	1,354,345	6,402,451
J063	CITY OF LONDON	0.408330%	0.403878%	70,633	934	71,567	1,154,204	2,177,727	297,213	426,524	2,016,322
J067	CITY OF WHITESBURG	0.090702%	0.053722%	15,690	207	15,897	256,382	483,737	66,020	94,743	447,884
J084	CITY OF HARRODSBURG	0.248837%	0.196612%	43,044	569	43,613	703,374	1,327,111	181,122	259,924	1,228,750
J090	CITY OF BARDSTOWN	0.415675%	0.421880%	71,903	950	72,853	1,174,966	2,216,900	302,559	434,196	2,052,591
J100	CITY OF SOMERSET	1.027502%	1.010424%	177,737	2,349	180,086	2,904,384	5,479,928	747,893	1,073,283	5,073,776
J113	CITY OF MORGANFIELD	0.008484%	0.013980%	1,468	19	1,487	23,981	45,247	6,175	8,862	41,894
J118	CITY OF CORBIN	0.271306%	0.289431%	46,930	620	47,550	766,886	1,446,943	197,477	283,394	1,339,701
J156	CITY OF JEFFERSONTOWN	0.699743%	0.726696%	121,041	1,600	122,641	1,977,925	3,731,906	509,325	730,921	3,455,311
J210	BOYD CO AMBULANCE SERVICE	0.428755%	0.427562%	74,166	980	75,146	1,211,938	2,286,659	312,080	447,859	2,117,180
J256	CITY OF ST MATTHEWS	0.328351%	0.332412%	56,798	751	57,549	928,132	1,751,179	238,998	342,981	1,621,388
J259	CITY OF PARK HILLS	0.043512%	0.032618%	7,527	99	7,626	122,993	232,060	31,671	45,451	214,861
J319	CITY OF ALEXANDRIA	0.126921%	0.123906%	21,955	290	22,245	358,761	676,902	92,383	132,576	626,732
J324	CITY OF OAK GROVE	0.138275%	0.143488%	23,919	316	24,235	390,854	737,456	100,647	144,436	682,798
J356	CITY OF WEST BUECHEL	0.028155%	0.030497%	4,870	64	4,934	79,584	150,158	20,493	29,409	139,029
J359	CITY OF FORT WRIGHT	0.275993%	0.268054%	47,741	631	48,372	780,134	1,471,940	200,888	288,290	1,362,846
J410	CANNONSBURG VOL FIRE DEPT	0.010027%	0.010864%	1,734	23	1,757	28,343	53,477	7,298	10,474	49,513
J419	CITY OF COLD SPRING	0.073339%	0.075099%	12,686	168	12,854	207,303	391,135	53,382	76,607	362,146
J456	CITY OF SHIVELY	0.527449%	0.538734%	91,238	1,206	92,444	1,490,911	2,813,019	383,917	550,950	2,604,528
J510	CITY OF CATLETTSBURG	0.075416%	0.082295%	13,045	172	13,217	213,174	402,213	54,893	78,776	372,402
J619	CITY OF FORT THOMAS	0.598144%	0.590122%	103,467	1,368	104,835	1,690,741	3,190,053	435,374	624,795	2,953,618



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.24%	Discount Rate Less 1.00% 5.24%	Discount Rate Plus 1.00% 7.24%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J719	CITY OF SOUTHGATE	0.040299%	0.040174%	6,971	92	7,063	113,911	214,925	29,333	42,095	198,995
J756	CITY OF PROSPECT	0.000000%	0.003073%	-	-	-	-	-	-	-	-
J819	CITY OF BELLEVUE	0.100133%	0.105596%	17,321	229	17,550	283,040	534,035	72,884	104,595	494,454
J859	CITY OF VILLA HILLS	0.102502%	0.109945%	17,731	234	17,965	289,737	546,669	74,609	107,069	506,152
J919	CITY OF DAYTON	0.090998%	0.090533%	15,741	208	15,949	257,219	485,315	66,235	95,053	449,346
J956	OKOLONA FIRE DISTRICT	0.947042%	0.778655%	163,819	2,165	165,984	2,676,952	5,050,814	689,328	989,238	4,676,467
J959	CITY OF INDEPENDENCE	0.303831%	0.297113%	52,557	695	53,252	858,823	1,620,408	221,151	317,368	1,500,309
K001	CITY OF COLUMBIA	0.098027%	0.102897%	16,957	224	17,181	277,088	522,803	71,351	102,395	484,055
K010	CITY OF ASHLAND	1.121718%	1.181848%	194,034	2,565	196,599	3,170,699	5,982,406	816,470	1,171,697	5,539,012
K011	CITY OF DANVILLE	0.674707%	0.641104%	116,711	1,543	118,254	1,907,157	3,598,383	491,102	704,769	3,331,684
K016	CITY OF MORGANTOWN	0.055678%	0.050659%	9,631	127	9,758	157,382	296,945	40,527	58,159	274,936
K018	CITY OF MURRAY	0.478300%	0.497306%	82,736	1,094	83,830	1,351,985	2,550,895	348,142	499,611	2,361,832
K019	CITY OF NEWPORT	0.914252%	0.908679%	158,147	2,090	160,237	2,584,266	4,875,937	665,461	954,987	4,514,550
K026	CITY OF MANCHESTER	0.049811%	0.053287%	8,616	114	8,730	140,798	265,655	36,256	52,030	245,965
K029	CITY OF BURKESVILLE	0.034607%	0.036265%	5,986	79	6,065	97,822	184,568	25,190	36,149	170,888
K034	LEX/FAYETTE URBAN CO GOVT	2.278804%	2.222652%	394,187	5,210	399,397	6,441,371	12,153,438	1,658,684	2,380,338	11,252,669
K041	CITY OF WILLIAMSTOWN	0.042588%	0.055596%	7,367	97	7,464	120,381	227,133	30,999	44,486	210,298
K043	CITY OF LEITCHFIELD	0.129463%	0.149072%	22,394	296	22,690	365,946	690,459	94,233	135,231	639,285
K049	CITY OF CYNTHIANA	0.218743%	0.216130%	37,838	500	38,338	618,309	1,166,612	159,217	228,489	1,080,147
K065	CITY OF BEATTYVILLE	0.036549%	0.040936%	6,322	84	6,406	103,311	194,925	26,603	38,177	180,478
K071	CITY OF RUSSELLVILLE	0.214291%	0.222545%	37,068	490	37,558	605,725	1,142,868	155,977	223,839	1,058,163
K078	CITY OF LEBANON	0.102180%	0.116644%	17,675	234	17,909	288,827	544,952	74,374	106,733	504,562
K079	CITY OF BENTON	0.066957%	0.076299%	11,582	153	11,735	189,264	357,099	48,736	69,940	330,632
K090	NELSON COUNTY BD OF ED	0.001349%	0.000000%	233	3	236	3,813	7,195	982	1,409	6,661
K091	CITY OF CARLISLE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K099	CITY OF STANTON	0.047403%	0.038839%	8,200	108	8,308	133,991	252,812	34,503	49,515	234,075
K103	CITY OF MOREHEAD	0.191127%	0.183889%	33,061	437	33,498	540,248	1,019,329	139,117	199,643	943,780
K105	CITY OF GEORGETOWN	1.198432%	1.139242%	207,304	2,740	210,044	3,387,542	6,391,541	872,308	1,251,829	5,917,823
K106	CITY OF SHELBYVILLE	0.437639%	0.439972%	75,703	1,001	76,704	1,237,050	2,334,039	318,546	457,138	2,161,049
K108	CITY OF TAYLORSVILLE	0.000000%	0.003886%	-	-	-	-	-	-	-	-
K111	CITY OF CADIZ	0.051828%	0.051705%	8,965	119	9,084	146,499	276,412	37,724	54,137	255,925
K114	CITY OF BOWLING GREEN	2.941238%	2.875381%	508,774	6,725	515,499	8,313,837	15,686,366	2,140,853	3,072,288	14,523,750
K115	CITY OF SPRINGFIELD	0.062035%	0.054729%	10,731	142	10,873	175,351	330,848	45,154	64,799	306,327
K120	CITY OF VERSAILLES	0.474051%	0.442570%	82,001	1,084	83,085	1,339,974	2,528,234	345,050	495,173	2,340,850
K200	CITY OF FERGUSON	0.000000%	0.001635%	-	-	-	-	-	-	-	-
K256	JEFFERSONTOWN FIRE DIST	1.008654%	0.952163%	174,476	2,306	176,782	2,851,107	5,379,407	734,174	1,053,596	4,980,705
K315	MT WASHINGTON FIRE P DIST	0.164562%	0.161778%	28,466	376	28,842	465,158	877,651	119,781	171,894	812,602
K356	ST MATTHEWS FIRE DIST.	1.050492%	1.255693%	181,714	2,402	184,116	2,969,368	5,602,539	764,627	1,097,298	5,187,300
K414	CITY OF SMITHS GROVE	0.024510%	0.021781%	4,240	56	4,296	69,281	130,718	17,840	25,602	121,030
K419	ALEXANDRIA FIRE DISTRICT	0.000000%	0.194363%	-	-	-	-	-	-	-	-
K456	CAMP TAYLOR FIRE PRO DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K559	CITY OF TAYLOR MILL	0.187769%	0.167253%	32,480	429	32,909	530,756	1,001,420	136,672	196,135	927,198
K656	MCMAHAN FIRE PRO DIST 14	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	0.242521%	0.242034%	41,951	555	42,506	685,521	1,293,426	176,525	253,327	1,197,562
K719	CENTRAL CAMPBELL CO FIRE	0.221786%	0.237044%	38,364	507	38,871	626,910	1,182,841	161,432	231,668	1,095,173
K759	LAKESIDE/CRESTVIEWHLS POL	0.127855%	0.118758%	22,116	292	22,408	361,401	681,883	93,062	133,552	631,344
K856	HIGHVIEW FIRE DISTRICT	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K859	CITY OF FORT MITCHELL	0.247539%	0.249719%	42,819	566	43,385	699,705	1,320,188	180,177	258,568	1,222,341
L001	ADAIR CO AMBULANCE SER	0.097205%	0.100147%	16,814	222	17,036	274,764	518,419	70,753	101,536	479,996
L005	CITY OF GLASGOW	0.513350%	0.521008%	88,799	1,174	89,973	1,451,058	2,737,825	373,654	536,223	2,534,908
L009	CITY OF PARIS	0.548071%	0.355770%	94,805	1,253	96,058	1,549,202	2,923,001	398,927	572,491	2,706,359
L015	CITY OF MT WASHINGTON	0.214041%	0.230009%	37,025	489	37,514	605,018	1,141,535	155,795	223,578	1,056,928
L025	CITY OF WINCHESTER	1.011858%	0.938661%	175,031	2,314	177,345	2,860,164	5,396,495	736,506	1,056,942	4,996,526
L031	EDMONSON CO AMBULANCE DIS	0.009931%	0.018433%	1,718	23	1,741	28,071	52,965	7,229	10,373	49,039
L035	CITY OF FLEMINGSBURG	0.036997%	0.035797%	6,400	85	6,485	104,577	197,314	26,929	38,645	182,690
L039	CITY OF WARSAW	0.032288%	0.036168%	5,585	74	5,659	91,267	172,200	23,502	33,727	159,437
L044	GREEN CO AMBULANCE SVC	0.025704%	0.031174%	4,446	59	4,505	72,656	137,086	18,709	26,849	126,926
L050	CITY OF MUNFORDVILLE	0.041612%	0.040288%	7,198	95	7,293	117,622	221,927	30,288	43,466	205,479
L052	CITY OF EMINENCE	0.050893%	0.062061%	8,803	116	8,919	143,856	271,425	37,044	53,161	251,308
L057	CITY OF NICHOLASVILLE	1.171261%	1.079651%	202,604	2,678	205,282	3,310,740	6,246,631	852,531	1,223,448	5,783,654
L061	CITY OF BARBOURVILLE	0.022131%	0.022958%	3,828	51	3,879	62,556	118,030	16,109	23,117	109,282
L072	CITY OF EDDYVILLE	0.016641%	0.026991%	2,879	38	2,917	47,038	88,751	12,113	17,382	82,173
L073	CITY OF PADUCAH	1.431777%	1.550760%	247,668	3,274	250,942	4,047,126	7,636,029	1,042,154	1,495,571	7,070,074
L077	CITY OF SALYERSVILLE	0.015052%	0.025152%	2,604	34	2,638	42,547	80,276	10,956	15,723	74,326
L086	CITY OF TOMPKINSVILLE	0.041510%	0.041041%	7,180	95	7,275	117,334	221,383	30,214	43,360	204,975
L090	CITY OF NEW HAVEN	0.000000%	0.000000%	-	-	-	-	-	-	-	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							6.24%	Less 1.00% 5.24%	Plus 1.00% 7.24%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L107	CITY OF FRANKLIN	0.224535%	0.203301%	38,840	513	39,353	634,681	1,197,502	163,433	234,539	1,108,747
L108	SPENCER CO FIRE DIST	0.010775%	0.011508%	1,864	25	1,889	30,457	57,466	7,843	11,255	53,207
L110	CITY OF ELKTON	0.011109%	0.015843%	1,922	25	1,947	31,401	59,247	8,086	11,604	54,856
L156	CITY OF LYNDON	0.166183%	0.223619%	28,746	380	29,126	469,740	886,296	120,960	173,587	820,607
L159	ELSMERE FIRE PROTECTION	0.114706%	0.112356%	19,842	262	20,104	324,233	611,756	83,492	119,817	566,415
L356	EASTWOOD FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	1.190339%	1.121937%	205,904	2,722	208,626	3,364,666	6,348,379	866,418	1,243,376	5,877,860
L756	PLEASURE RIDGE PARK FIRE	1.139195%	1.064011%	197,057	2,605	199,662	3,220,100	6,075,615	829,191	1,189,953	5,625,313
L956	WORTHINGTON FIRE DEPT	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	0.041193%	0.034927%	7,126	94	7,220	116,438	219,693	29,983	43,028	203,410
M015	BULLITT CO FISCAL COURT	0.006906%	0.006956%	1,195	16	1,211	19,521	36,831	5,027	7,214	34,102
M022	CITY OF OLIVE HILL	0.032245%	0.027795%	5,578	74	5,652	91,145	171,971	23,470	33,682	159,225
M042	CITY OF MAYFIELD	0.518741%	0.524330%	89,732	1,186	90,918	1,466,297	2,766,577	377,578	541,854	2,561,528
M054	CITY OF DAWSON SPRINGS	0.019409%	0.026325%	3,357	44	3,401	54,862	103,513	14,127	20,274	95,841
M059	KENTON COUNTY FISCAL CT	0.428983%	0.462812%	74,206	981	75,187	1,212,600	2,287,907	312,250	448,103	2,118,335
M069	CITY OF STANFORD	0.096812%	0.095671%	16,746	221	16,967	273,653	516,323	70,467	101,126	478,055
M076	CITY OF RICHMOND	1.218814%	1.187845%	210,830	2,787	213,617	3,445,155	6,500,243	887,144	1,273,119	6,018,469
M081	CITY OF MAYSVILLE	0.417746%	0.417586%	72,262	955	73,217	1,180,820	2,227,945	304,067	436,359	2,062,818
M082	CITY OF BRANDENBURG	0.042983%	0.044694%	7,435	98	7,533	121,498	229,239	31,286	44,898	212,249
M085	CITY OF EDMONTON	0.049368%	0.045375%	8,540	113	8,653	139,546	263,292	35,934	51,568	243,778
M096	CITY OF FALMOUTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M109	CITY OF CAMPBELLSVILLE	0.225565%	0.223637%	39,018	516	39,534	637,592	1,202,995	164,183	235,615	1,113,834
M110	CITY OF GUTHRIE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	0.006546%	0.006694%	1,132	15	1,147	18,503	34,911	4,765	6,838	32,324
M315	CITY OF PIONEER VILLAGE	0.029395%	0.042896%	5,085	67	5,152	83,089	156,771	21,396	30,705	145,152
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1.697498%	1.714714%	293,632	3,881	297,513	4,798,225	9,053,186	1,235,566	1,773,132	8,382,197
N009	CITY OF MILLERSBURG	0.007991%	0.000000%	1,382	18	1,400	22,588	42,618	5,816	8,347	39,459
N011	CITY OF PERRYVILLE	0.005267%	0.005167%	911	12	923	14,888	28,090	3,834	5,502	26,008
N012	CITY OF BROOKSVILLE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N014	CITY OF IRVINGTON	0.020030%	0.021515%	3,465	46	3,511	56,618	106,825	14,579	20,922	98,908
N022	CITY OF GRAYSON	0.068379%	0.070205%	11,828	156	11,984	193,283	364,682	49,771	71,426	337,654
N050	CITY OF HORSE CAVE	0.035801%	0.038886%	6,193	82	6,275	101,197	190,936	26,059	37,396	176,784
N051	CITY OF HENDERSON	1.012855%	1.022068%	175,203	2,316	177,519	2,862,982	5,401,812	737,232	1,057,984	5,001,449
N054	CITY OF MADISONVILLE	0.954799%	1.009176%	165,161	2,183	167,344	2,698,878	5,092,184	694,974	997,341	4,714,770
N076	MADISON CO EMS	0.464658%	0.453982%	80,376	1,062	81,438	1,313,423	2,478,139	338,213	485,361	2,294,468
N087	CITY OF MT STERLING	0.208272%	0.201087%	36,027	476	36,503	588,711	1,110,767	151,596	217,552	1,028,441
N088	MORGAN CO AMBULANCE SERV	0.008312%	0.012071%	1,438	19	1,457	23,495	44,330	6,050	8,682	41,044
N093	CITY OF LAGRANGE	0.091434%	0.105307%	15,816	209	16,025	258,452	487,641	66,552	95,508	451,498
N094	CITY OF OWENTON	0.014577%	0.021333%	2,521	33	2,554	41,204	77,743	10,610	15,226	71,981
N099	CITY OF CLAY CITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	0.028281%	0.026991%	4,892	65	4,957	79,940	150,830	20,585	29,541	139,651
N104	CITY OF JAMESTOWN	0.007091%	0.007424%	1,227	16	1,243	20,044	37,818	5,161	7,407	35,015
P007	CITY OF PINEVILLE	0.019898%	0.020245%	3,442	45	3,487	56,245	106,121	14,483	20,785	98,256
P015	CITY OF LEBANON JUNCTION	0.014172%	0.019250%	2,451	32	2,483	40,059	75,583	10,315	14,803	69,981
P033	ESTILL COUNTY EMS	0.078339%	0.092328%	13,551	179	13,730	221,437	417,802	57,021	81,829	386,836
P041	CITY OF DRY RIDGE	0.189303%	0.185926%	32,746	433	33,179	535,092	1,009,601	137,789	197,738	934,773
P043	CITY OF CLARKSON	0.004130%	0.000000%	714	9	723	11,674	22,026	3,006	4,314	20,394
P079	CITY OF CALVERT CITY	0.051031%	0.055066%	8,827	117	8,944	144,247	272,161	37,144	53,305	251,990
P093	SOUTH OLDHAM FIRE DEPT	0.127056%	0.136823%	21,978	291	22,269	359,142	677,622	92,481	132,717	627,399
P116	CITY OF MONTICELLO	0.058248%	0.072385%	10,076	133	10,209	164,646	310,651	42,397	60,843	287,627
P117	CITY OF CLAY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
R015	CITY OF SHEPHERDSVILLE	0.755678%	0.784666%	130,717	1,728	132,445	2,136,034	4,030,222	550,039	789,348	3,731,517
R017	CITY OF PRINCETON	0.082235%	0.090201%	14,225	188	14,413	232,449	438,580	59,857	85,899	406,074
R045	CITY OF RUSSELL	0.115283%	0.135952%	19,942	264	20,206	325,864	614,833	83,912	120,420	569,264
R057	CITY OF WILMORE	0.063456%	0.055539%	10,977	145	11,122	179,368	338,427	46,188	66,283	313,344
R104	CITY OF RUSSELL SPRINGS	0.055457%	0.058017%	9,593	127	9,720	156,757	295,766	40,366	57,928	273,845
R105	CITY OF STAMPING GROUND	0.007848%	0.008540%	1,358	18	1,376	22,184	41,855	5,712	8,198	38,753
TS59	INDEPENDENCE FIRE DIST	0.412962%	0.419838%	71,434	944	72,378	1,167,297	2,202,431	300,585	431,362	2,039,195
V001	ADAIR COUNTY FISCAL COURT	0.069105%	0.075195%	11,954	158	12,112	195,335	368,554	50,300	72,184	341,239
V002	ALLEN COUNTY FISCAL COURT	0.124011%	0.119119%	21,451	284	21,735	350,535	661,382	90,264	129,536	612,363
V003	ANDERSON CO FISCAL COURT	0.088082%	0.086146%	15,236	201	15,437	248,977	469,764	64,113	92,007	434,946
V005	BARREN CO FISCAL CT	0.188289%	0.227549%	32,570	431	33,001	532,226	1,004,193	137,051	196,678	929,766
V007	BELL CO FISCAL CT	0.045346%	0.050286%	7,844	104	7,948	128,177	241,842	33,006	47,366	223,917



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2025			2024			Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
		Proportionate Share	Proportionate Share		Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate	Health Care Trend Rate			
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
V008	BOONE CO FISCAL CT	0.445216%	0.464492%	77,013	1,018	78,031	1,258,468	2,374,449	324,061	465,053	2,198,464				
V009	BOURBON CO FISCAL COURT	0.120090%	0.046701%	20,773	275	21,048	339,452	640,470	87,410	125,441	593,001				
V011	BOYLE COUNTY FISCAL COURT	0.399685%	0.378417%	69,137	914	70,051	1,129,768	2,131,621	290,921	417,493	1,973,633				
V012	BRACKEN CO FISCAL COURT	0.029428%	0.035887%	5,090	67	5,157	83,183	156,947	21,420	30,739	145,315				
V013	BREATHITT CO FISCAL COURT	0.013892%	0.016441%	2,403	32	2,435	39,268	74,090	10,112	14,511	68,598				
V014	BRECKINRIDGE CO FISCAL CT	0.075576%	0.073180%	13,073	173	13,246	213,627	403,066	55,010	78,943	373,192				
V017	CALDWELL CO FISCAL COURT	0.024790%	0.015969%	4,288	57	4,345	70,073	132,211	18,044	25,895	122,412				
V019	CAMPBELL CO FISCAL CT	0.374406%	0.361053%	64,765	856	65,621	1,058,313	1,996,802	272,521	391,088	1,848,806				
V023	CASEY CO FISCAL COURT	0.042953%	0.043717%	7,430	98	7,528	121,413	229,079	31,264	44,867	212,101				
V025	CLARK COUNTY FISCAL COURT	0.300701%	0.298621%	52,015	688	52,703	849,975	1,603,714	218,873	314,099	1,484,853				
V030	DAVISS CO FISCAL COURT	0.625536%	0.671053%	108,205	1,430	109,635	1,768,169	3,336,142	455,312	653,407	3,088,879				
V032	ELLIOTT CO FISCAL CT	0.021496%	0.022490%	3,718	49	3,767	60,762	114,644	15,646	22,454	106,147				
V035	FLEMING CO FISCAL COURT	0.041174%	0.045567%	7,122	94	7,216	116,384	219,591	29,970	43,009	203,316				
V037	FRANKLIN CO FISCAL COURT	0.637152%	0.662179%	110,214	1,457	111,671	1,801,003	3,398,093	463,767	665,541	3,146,238				
V041	GRANT COUNTY FISCAL COURT	0.108836%	0.142630%	18,826	249	19,075	307,641	580,450	79,219	113,685	537,429				
V043	GRAYSON CO FISCAL COURT	0.170198%	0.192854%	29,441	389	29,830	481,089	907,709	123,883	177,781	840,433				
V047	HARDIN CO FISCAL COURT	0.866672%	0.867853%	149,917	1,982	151,899	2,449,775	4,622,181	630,829	905,287	4,279,602				
V049	HARRISON CO FISCAL COURT	0.064634%	0.058121%	11,180	148	11,328	182,697	344,709	47,045	67,514	319,161				
V052	HENRY CO FISCAL COURT	0.035019%	0.042520%	6,057	80	6,137	98,986	186,765	25,489	36,579	172,923				
V054	HOPKINS CO FISCAL COURT	0.224590%	0.245028%	38,850	514	39,364	634,836	1,197,795	163,473	234,597	1,109,019				
V057	JESSAMINE CO FISCAL COURT	0.612682%	0.653219%	105,981	1,401	107,382	1,731,835	3,267,588	445,956	639,981	3,025,406				
V060	KNOTT CO FISCAL CT	0.016189%	0.019568%	2,800	37	2,837	45,761	86,340	11,784	16,910	79,941				
V062	LARUE CO FISCAL COURT	0.030545%	0.030123%	5,284	70	5,354	86,340	162,904	22,233	31,906	150,830				
V063	LAUREL COUNTY FISCAL COUR	0.016157%	0.018029%	2,795	37	2,832	45,670	86,169	11,760	16,877	79,783				
V067	LETCHER CO FISCAL COURT	0.018702%	0.031293%	3,235	43	3,278	52,864	99,742	13,613	19,535	92,350				
V070	LIVINGSTON CO FISCAL CT	0.062743%	0.058324%	10,853	143	10,996	177,352	334,624	45,669	65,539	309,823				
V072	LYON COUNTY FISCAL COURT	0.022998%	0.013534%	3,978	53	4,031	65,007	122,654	16,740	24,023	113,563				
V073	MCCRACKEN CO FISCAL COURT	0.697222%	0.703666%	120,605	1,594	122,199	1,970,799	3,718,461	507,490	728,287	3,442,862				
V076	MADISON CO FISCAL COURT	0.137165%	0.151578%	23,727	314	24,041	387,717	731,536	99,839	143,277	677,317				
V078	MARION CO FISCAL COURT	0.073991%	0.075341%	12,799	169	12,968	209,146	394,613	53,856	77,288	365,365				
V079	MARSHALL CO FISCAL COURT	0.281369%	0.289237%	48,671	643	49,314	795,330	1,500,612	204,801	293,906	1,389,392				
V081	MASON CO FIS CT	0.073422%	0.076850%	12,700	168	12,868	197,538	391,578	53,442	76,693	362,556				
V082	MEADE COUNTY FISCAL COURT	0.092813%	0.073361%	16,055	212	16,267	262,349	494,995	67,556	96,948	458,308				
V083	MENIFEE CO FISCAL COURT	0.025752%	0.030195%	4,455	59	4,514	72,792	137,342	18,744	26,899	127,163				
V087	MONTGOMERY CO FISCAL CT	0.096190%	0.096455%	16,639	220	16,859	271,895	513,006	70,014	100,476	474,983				
V088	MORGAN CO FISCAL CT	0.006606%	0.007174%	1,143	15	1,158	18,673	35,231	4,808	6,900	32,620				
V090	NELSON CO FISCAL CT	0.240077%	0.244249%	41,528	549	42,077	678,613	1,280,391	174,746	250,774	1,185,493				
V093	OLDHAM CO FISCAL COURT	0.628291%	0.578066%	108,681	1,437	110,118	1,775,956	3,350,835	457,317	656,285	3,102,483				
V094	OWEN COUNTY FISCAL COURT	0.029050%	0.033735%	5,025	66	5,091	82,114	154,931	21,145	30,344	143,448				
V096	PENDLETON CO FISCAL COURT	0.041230%	0.039820%	7,132	94	7,226	116,543	219,890	30,010	43,067	203,593				
V100	PULASKI CO FISCAL CT	0.434074%	0.455253%	75,086	992	76,078	1,226,973	2,315,026	315,951	453,415	2,143,445				
V103	ROWAN CO FISCAL COURT	0.017982%	0.039114%	3,111	41	3,152	50,829	95,903	13,089	18,783	88,795				
V105	SCOTT CO FISCAL CT	1.452120%	1.411154%	251,187	3,320	254,507	4,104,628	7,744,523	1,056,961	1,516,821	7,170,527				
V106	SHELBY CO FISCAL COURT	0.597444%	0.575143%	103,346	1,366	104,712	1,688,762	3,186,320	434,864	624,064	2,950,162				
V107	SIMPSON CO FISCAL COURT	0.164583%	0.135869%	28,470	376	28,846	465,218	877,763	119,796	171,916	812,706				
V108	SPENCER CO TREASURER	0.205119%	0.194080%	35,481	469	35,950	579,799	1,093,951	149,301	214,258	1,012,872				
V109	TAYLOR COUNTY FISCAL COUR	0.074148%	0.065371%	12,826	170	12,996	209,590	395,450	53,970	77,452	366,141				
V112	TRIMBLE CO FISCAL COURT	0.013553%	0.014326%	2,344	31	2,375	38,310	72,282	9,865	14,157	66,924				
V113	UNION COUNTY FISCAL COURT	0.013719%	0.016869%	2,373	31	2,404	38,779	73,167	9,986	14,330	67,744				
V115	WASHINGTON CO FIS COURT	0.051297%	0.046664%	8,873	117	8,990	144,998	273,580	37,338	53,583	253,303				
V119	CITY OF HIGHLAND HEIGHTS	0.068620%	0.093904%	11,870	157	12,027	193,964	365,968	49,947	71,677	338,844				
V120	WOODFORD CO FISCAL COURT	0.181142%	0.159114%	31,334	414	31,748	512,024	966,076	131,849	189,213	894,474				
V159	CITY OF ERLANGER	0.727774%	0.749584%	125,890	1,664	127,554	2,057,159	3,881,403	529,728	760,201	3,593,727				
V171	CITY OF ADAIRVILLE	0.014690%	0.008479%	2,541	34	2,575	41,523	78,345	10,692	15,345	72,539				
V189	CITY OF CENTRAL CITY	0.065335%	0.000000%	11,302	149	11,451	184,679	348,448	47,556	68,246	322,622				
V196	CITY OF BUTLER	0.006880%	0.006829%	1,190	16	1,206	19,447	36,693	5,008	7,187	33,973				
V197	CITY OF HAZARD	0.010049%	0.010535%	1,738	23	1,761	28,405	53,594	7,314	10,497	49,622				
V205	BARREN/METCALFE CO AMB SR	0.315564%	0.310712%	54,586	722	55,308	891,988	1,682,983	229,691	329,624	1,558,246				
V298	CITY OF PIKEVILLE	0.070884%	0.092967%	12,262	162	12,424	200,364	378,042	51,595	74,042	350,023				
V330	CITY OF OWENSBORO	1.974997%	2.063056%	341,634	4,516	346,150	5,582,616	10,533,158	1,437,550	2,062,995	9,752,479				
V347	CITY OF RADCLIFF	0.533791%	0.555060%	92,335	1,220	93,555	1,508,838	2,846,842	388,533	557,575	2,635,845				
V359	CITY OF ELSMERE	0.147976%	0.136120%	25,597	338	25,935	418,276	789,193	107,708	154,569	730,701				
V376	CITY OF BERA	0.470859%	0.481275%	81,449	1,077	82,526	1,330,951	2,511,210	342,726	491,839	2,325,088				
V408	UNION EMERGENCY SERVICES	0.382591%	0.368890%	66,180	875	67,055	1,081,449	2,040,455	278,478	399,638	1,889,223				
V447	CITY OF ELIZABETHTOWN	1.206660%	1.123927%	208,727	2,759	211,486	3,410,800	6,435,423	878,297	1,260,424	5,958,453				
V608	WALTON FIRE DIST/EMS	0.291701%	0.276268%	50,458	667	51,125	824,535	1,555,715	212,322	304,698	1,440,411				



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.24%	Discount Rate Less 1.00% 5.24%	Discount Rate Plus 1.00% 7.24%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V647	CITY OF VINE GROVE	0.066822%	0.044992%	11,559	153	11,712	188,882	356,379	48,638	69,799	329,965
V708	HEBRON FIRE PROTECTION DI	0.576313%	0.521106%	99,690	1,318	101,008	1,629,033	3,073,623	419,484	601,991	2,845,817
V808	POINT PLEASANT FIRE DIST	0.146282%	0.147647%	25,304	334	25,638	413,487	780,159	106,475	152,800	722,336
V919	CITY OF WILDER	0.210095%	0.198000%	36,342	480	36,822	593,864	1,120,490	152,923	219,456	1,037,443
V959	CITY OF COVINGTON	2.554883%	2.836249%	441,943	5,842	447,785	7,221,749	13,625,837	1,859,635	2,668,718	12,615,940
TOTAL		100.000000%	100.000000%	17,297,959	228,646	17,526,605	282,664,549	533,325,281	72,787,471	104,455,596	493,797,160

Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
39759	SHERIFF EXP ALLOWANCE	-	-	-	-	-	-
39932	JEFFERSON CO SHERIFF	58,804	(364,025)	(305,221)	-	(305,221)	46,767
39934	KENTON CO SHERIFF	10,388	(141,511)	(131,123)	-	(131,123)	8,261
39936	CAMPBELL CO SHERIFF	-	(33,386)	(33,386)	-	(33,386)	-
39938	FAYETTE CO SHERIFF	30,882	52,887	83,769	-	83,769	24,561
39940	DAVIESS CO SHERIFF	20,284	(36,288)	(16,004)	-	(16,004)	16,132
39944	HARDIN COUNTY SHERIFF	17,962	99,790	117,752	-	117,752	14,285
39946	WARREN COUNTY SHERIFF	23,063	(601)	22,462	-	22,462	18,342
39948	BOONE COUNTY SHERIFF	96,467	15,037	111,504	-	111,504	76,720
39952	MADISON COUNTY SHERIFF	11,694	27,066	38,760	-	38,760	9,301
39962	BULLITT CO SHERIFF	18,101	40,634	58,735	-	58,735	14,396
A156	CITY OF ANCHORAGE	3,083	17,192	20,275	-	20,275	2,452
AB19	BELLEVUE/DAYTON FIRE	11,886	(12,751)	(865)	-	(865)	9,453
AC19	CAMPBELL CO FIRE DIST 1	3,045	(76,721)	(73,676)	-	(73,676)	2,422
AD19	SOUTHERN CAMPBELL F DIST	-	(85,635)	(85,635)	-	(85,635)	-
AS02	ALLEN CO AMBULANCE SVC	7,296	(16,963)	(9,667)	-	(9,667)	5,802
AS20	WOODFORD CO FIRE DISTRICT	3,798	37,205	41,003	-	41,003	3,021
B008	BURLINGTON FIRE PRO DIST	20,639	96,741	117,380	-	117,380	16,414
B015	CITY OF HILLVIEW	10,717	37,024	47,741	-	47,741	8,523
B019	CAMPBELL FIRE/ RESCUE	17,392	292,283	309,675	-	309,675	13,832
B045	CITY OF BELLEFONTE	1,930	2,392	4,322	-	4,322	1,535
B048	CITY OF HARLAN	522	11,265	11,787	-	11,787	415
B100	CITY OF SCIENCE HILL	741	15,194	15,935	-	15,935	589
B256	BUECHEL FIRE PROTECT DIST	-	(322,516)	(322,516)	-	(322,516)	-
B259	CITY OF LUDLOW	7,664	(46,617)	(38,953)	-	(38,953)	6,095
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	158,500	1,706,584	1,865,084	-	1,865,084	126,056
B656	LOUISVILLE AIRPORT AUTHOR	21,691	(46,390)	(24,699)	-	(24,699)	17,251
B956	LAKE DREAMLAND FIRE DIST	-	(34,916)	(34,916)	-	(34,916)	-
C106	CITY OF SIMPSONVILLE	5,546	51,865	57,411	-	57,411	4,411
C156	FAIRDALE FIRE DISTRICT	10,731	16,722	27,453	-	27,453	8,535
C256	LOUISVILLE/JEFF CO METRO	1,527,279	(4,030,684)	(2,503,405)	-	(2,503,405)	1,214,643
C356	INDIAN HILLS POLICE DEPT	1,513	(16,003)	(14,490)	-	(14,490)	1,203
D024	CITY OF PEMBROKE	-	(243)	(243)	-	(243)	-
D071	CITY OF LEWISBURG	-	(12,345)	(12,345)	-	(12,345)	-
D098	CITY OF COAL RUN VILLAGE	1,906	6,322	8,228	-	8,228	1,516
D106	SIMPSONVILLE RURAL FIRE	5,178	30,786	35,964	-	35,964	4,118
G015	ZONETON FIRE PROT DIST	15,824	128,291	144,115	-	144,115	12,585
GS06	SHELBY CO SUB FIRE DIST	1,711	17,781	19,492	-	19,492	1,361
J002	CITY OF SCOTTSVILLE	6,688	2,157	8,845	-	8,845	5,319
J003	CITY OF LAWRENCEBURG	7,010	(14,083)	(7,073)	-	(7,073)	5,575
J007	CITY OF MIDDLESBORO	20,272	(65,954)	(45,682)	-	(45,682)	16,122
J024	CITY OF HOPKINSVILLE	83,219	(360,205)	(276,986)	-	(276,986)	66,184
J026	CLAY CO BD OF ED	561	12,822	13,383	-	13,383	446
J037	CITY OF FRANKFORT	77,630	(393,323)	(315,693)	-	(315,693)	61,739
J040	CITY OF LANCASTER	1,128	(39,341)	(38,213)	-	(38,213)	897
J059	KENTON COUNTY AIRPORT BD	81,891	(231,614)	(149,723)	-	(149,723)	65,128
J063	CITY OF LONDON	25,790	40,230	66,020	-	66,020	20,511
J067	CITY OF WHITESBURG	5,729	29,104	34,833	-	34,833	4,556
J084	CITY OF HARRODSBURG	15,716	219,240	234,956	-	234,956	12,499
J090	CITY OF BARDSTOWN	26,254	84,907	111,161	-	111,161	20,880
J100	CITY OF SOMERSET	64,896	106,756	171,652	-	171,652	51,612
J113	CITY OF MORGANFIELD	536	(28,063)	(27,527)	-	(27,527)	426
J118	CITY OF CORBIN	17,135	(65,959)	(48,824)	-	(48,824)	13,628
J156	CITY OF JEFFERSONTOWN	44,195	(18,564)	25,631	-	25,631	35,148
J210	BOYD CO AMBULANCE SERVICE	27,080	107,106	134,186	-	134,186	21,537
J256	CITY OF ST MATTHEWS	20,738	(32,545)	(11,807)	-	(11,807)	16,493
J259	CITY OF PARK HILLS	2,748	1,179	3,927	-	3,927	2,186
J319	CITY OF ALEXANDRIA	8,016	(49,997)	(41,981)	-	(41,981)	6,375
J324	CITY OF OAK GROVE	8,733	1,743	10,476	-	10,476	6,946
J356	CITY OF WEST BUECHEL	1,778	(57,099)	(55,321)	-	(55,321)	1,414
J359	CITY OF FORT WRIGHT	17,431	37,193	54,624	-	54,624	13,863
J410	CANNONSBURG VOL FIRE DEPT	633	(2,708)	(2,075)	-	(2,075)	504
J419	CITY OF COLD SPRING	4,632	(36,656)	(32,024)	-	(32,024)	3,684
J456	CITY OF SHIVELY	33,313	(265,843)	(232,530)	-	(232,530)	26,494
J510	CITY OF CATLETTSBURG	4,763	(23,279)	(18,516)	-	(18,516)	3,788
J619	CITY OF FORT THOMAS	37,778	(160,669)	(122,891)	-	(122,891)	30,045



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J719	CITY OF SOUTHGATE	2,545	42,223	44,768	-	44,768	2,024
J756	CITY OF PROSPECT	-	(28,609)	(28,609)	-	(28,609)	-
J819	CITY OF BELLEVUE	6,324	(7,293)	(969)	-	(969)	5,030
J859	CITY OF VILLA HILLS	6,474	8,055	14,529	-	14,529	5,149
J919	CITY OF DAYTON	5,747	(28,089)	(22,342)	-	(22,342)	4,571
J956	OKOLONA FIRE DISTRICT	59,814	719,777	779,591	-	779,591	47,570
J959	CITY OF INDEPENDENCE	19,190	(41,211)	(22,021)	-	(22,021)	15,262
K001	CITY OF COLUMBIA	6,191	(21,902)	(15,711)	-	(15,711)	4,924
K010	CITY OF ASHLAND	70,847	6,176	77,023	-	77,023	56,345
K011	CITY OF DANVILLE	42,614	247,044	289,658	-	289,658	33,891
K016	CITY OF MORGANTOWN	3,517	14,670	18,187	-	18,187	2,797
K018	CITY OF MURRAY	30,209	(22,441)	(192,232)	-	(192,232)	24,025
K019	CITY OF NEWPORT	57,743	(115,166)	(57,423)	-	(57,423)	45,923
K026	CITY OF MANCHESTER	3,146	(30,169)	(27,023)	-	(27,023)	2,502
K029	CITY OF BURKESVILLE	2,186	(11,478)	(9,292)	-	(9,292)	1,738
K034	LEX/FAYETTE URBAN CO GOVT	143,927	(262,921)	(118,994)	-	(118,994)	114,466
K041	CITY OF WILLIAMSTOWN	2,690	(31,790)	(29,100)	-	(29,100)	2,139
K043	CITY OF LEITCHFIELD	8,177	(46,489)	(38,312)	-	(38,312)	6,503
K049	CITY OF CYNTHIANA	13,816	(87,958)	(74,142)	-	(74,142)	10,988
K065	CITY OF BEATTYVILLE	2,308	5,520	7,828	-	7,828	1,836
K071	CITY OF RUSSELLVILLE	13,534	(68,208)	(54,674)	-	(54,674)	10,764
K078	CITY OF LEBANON	6,454	(22,127)	(15,673)	-	(15,673)	5,133
K079	CITY OF BENTON	4,229	10,197	14,426	-	14,426	3,363
K090	NELSON COUNTY BD OF ED	85	(9,893)	(9,808)	-	(9,808)	68
K091	CITY OF CARLISLE	-	(49,699)	(49,699)	-	(49,699)	-
K099	CITY OF STANTON	2,994	(24,235)	(21,241)	-	(21,241)	2,381
K103	CITY OF MOREHEAD	12,071	21,694	33,765	-	33,765	9,600
K105	CITY OF GEORGETOWN	75,692	222,361	298,053	-	298,053	60,198
K106	CITY OF SHELBYVILLE	27,641	39,559	67,200	-	67,200	21,983
K108	CITY OF TAYLORSVILLE	-	(31,000)	(31,000)	-	(31,000)	-
K111	CITY OF CADIZ	3,273	(25,995)	(22,722)	-	(22,722)	2,603
K114	CITY OF BOWLING GREEN	185,766	454,968	640,734	-	640,734	147,740
K115	CITY OF SPRINGFIELD	3,918	(2,596)	1,322	-	1,322	3,116
K120	CITY OF VERSAILLES	29,941	3,218	33,159	-	33,159	23,812
K200	CITY OF FERGUSON	-	470	470	-	470	-
K256	JEFFERSONTOWN FIRE DIST	63,706	227,478	291,184	-	291,184	50,665
K315	MT WASHINGTON FIRE P DIST	10,394	(1,198)	9,196	-	9,196	8,266
K356	ST MATTHEWS FIRE DIST.	66,348	66,261	132,609	-	132,609	52,767
K414	CITY OF SMITHS GROVE	1,548	21,081	22,629	-	22,629	1,231
K419	ALEXANDRIA FIRE DISTRICT	-	(196,639)	(196,639)	-	(196,639)	-
K456	CAMP TAYLOR FIRE PRO DIST	-	(101,304)	(101,304)	-	(101,304)	-
K559	CITY OF TAYLOR MILL	11,859	23,090	34,949	-	34,949	9,432
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	15,317	(100,357)	(85,040)	-	(85,040)	12,182
K719	CENTRAL CAMPBELL CO FIRE	14,008	(64,792)	(50,784)	-	(50,784)	11,140
K759	LAKESIDE/CRESTVIEWHLS POL	8,075	(23,480)	(15,405)	-	(15,405)	6,422
K856	HIGHVIEW FIRE DISTRICT	-	(176,636)	(176,636)	-	(176,636)	-
K859	CITY OF FORT MITCHELL	15,634	(116,708)	(101,074)	-	(101,074)	12,434
L001	ADAIR CO AMBULANCE SER	6,139	(7,717)	(1,578)	-	(1,578)	4,883
L005	CITY OF GLASGOW	32,423	(69,644)	(37,221)	-	(37,221)	25,786
L009	CITY OF PARIS	34,616	406,213	440,829	-	440,829	27,530
L015	CITY OF MT WASHINGTON	13,519	(2,095)	11,424	-	11,424	10,751
L025	CITY OF WINCHESTER	63,908	150,673	214,581	-	214,581	50,826
L031	EDMONSON CO AMBULANCE DIS	627	(52,174)	(51,547)	-	(51,547)	499
L035	CITY OF FLEMINGSBURG	2,337	(16,032)	(13,695)	-	(13,695)	1,858
L039	CITY OF WARSAW	2,039	39,205	41,244	-	41,244	1,622
L044	GREEN CO AMBULANCE SVC	1,623	(38,484)	(36,861)	-	(36,861)	1,291
L050	CITY OF MUNFORDVILLE	2,628	28,107	30,735	-	30,735	2,090
L052	CITY OF EMINENCE	3,214	(673)	2,541	-	2,541	2,556
L057	CITY OF NICHOLASVILLE	73,976	142,726	216,702	-	216,702	58,833
L061	CITY OF BARBOURVILLE	1,398	(30,599)	(29,201)	-	(29,201)	1,112
L072	CITY OF EDDYVILLE	1,051	(30,565)	(29,514)	-	(29,514)	836
L073	CITY OF PADUCAH	90,430	(157,376)	(66,946)	-	(66,946)	71,919
L077	CITY OF SALYERSVILLE	951	(17,718)	(16,767)	-	(16,767)	756
L086	CITY OF TOMPKINSVILLE	2,622	(40,184)	(37,562)	-	(37,562)	2,085
L090	CITY OF NEW HAVEN	-	(11,588)	(11,588)	-	(11,588)	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
L107	CITY OF FRANKLIN	14,181	45,392	59,573	-	59,573	11,279
L108	SPENCER CO FIRE DIST	681	(15,517)	(14,836)	-	(14,836)	541
L110	CITY OF ELKTON	702	(7,938)	(7,236)	-	(7,236)	558
L156	CITY OF LYNDON	10,496	233,553	244,049	-	244,049	8,347
L159	ELSMERE FIRE PROTECTION	7,245	895	8,140	-	8,140	5,762
L356	EASTWOOD FIRE PROT DIST	-	(192,007)	(192,007)	-	(192,007)	-
L456	HARRODS CREEK FIRE DIST	-	(441,263)	(441,263)	-	(441,263)	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	75,181	1,311,398	1,386,579	-	1,386,579	59,791
L756	PLEASURE RIDGE PARK FIRE	71,951	786,506	858,457	-	858,457	57,222
L956	WORTHINGTON FIRE DEPT	-	(438,441)	(438,441)	-	(438,441)	-
M014	CITY OF HARDINSBURG	2,602	(1,353)	1,249	-	1,249	2,069
M015	BULLITT CO FISCAL COURT	436	(76,460)	(76,024)	-	(76,024)	347
M022	CITY OF OLIVE HILL	2,037	41,512	43,549	-	43,549	1,620
M042	CITY OF MAYFIELD	32,763	(56,237)	(23,474)	-	(23,474)	26,057
M054	CITY OF DAWSON SPRINGS	1,226	(16,952)	(15,726)	-	(15,726)	975
M059	KENTON COUNTY FISCAL CT	27,095	(142,391)	(115,296)	-	(115,296)	21,548
M069	CITY OF STANFORD	6,115	29,857	35,972	-	35,972	4,863
M076	CITY OF RICHMOND	76,979	82,421	159,400	-	159,400	61,222
M081	CITY OF MAYSVILLE	26,385	(56,809)	(30,424)	-	(30,424)	20,984
M082	CITY OF BRANDENBURG	2,715	61,247	63,962	-	63,962	2,159
M085	CITY OF EDMONTON	3,118	4,966	8,084	-	8,084	2,480
M096	CITY OF FALMOUTH	-	(14,646)	(14,646)	-	(14,646)	-
M109	CITY OF CAMPBELLSVILLE	14,247	(51,042)	(36,795)	-	(36,795)	11,330
M110	CITY OF GUTHRIE	-	(3,392)	(3,392)	-	(3,392)	-
M118	WHITLEY CO FISCAL COURT	413	(30,611)	(30,198)	-	(30,198)	329
M315	CITY OF PIONEER VILLAGE	1,857	(13,099)	(11,242)	-	(11,242)	1,477
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	107,213	131,744	238,957	-	238,957	85,266
N009	CITY OF MILLERSBURG	505	8,482	8,987	-	8,987	401
N011	CITY OF PERRYVILLE	333	52	385	-	385	265
N012	CITY OF BROOKSVILLE	-	(17,937)	(17,937)	-	(17,937)	-
N014	CITY OF IRVINGTON	1,265	19,625	20,890	-	20,890	1,006
N022	CITY OF GRAYSON	4,319	94,565	98,884	-	98,884	3,435
N050	CITY OF HORSE CAVE	2,261	53,421	55,682	-	55,682	1,798
N051	CITY OF HENDERSON	63,971	(163,419)	(99,448)	-	(99,448)	50,876
N054	CITY OF MADISONVILLE	60,304	(124,113)	(63,809)	-	(63,809)	47,960
N076	MADISON CO EMS	29,347	17,641	46,988	-	46,988	23,340
N087	CITY OF MT STERLING	13,154	3,877	17,031	-	17,031	10,462
N088	MORGAN CO AMBULANCE SERV	525	(45,864)	(45,339)	-	(45,339)	418
N093	CITY OF LAGRANGE	5,775	(38,483)	(32,708)	-	(32,708)	4,593
N094	CITY OF OWENTON	921	(575)	346	-	346	732
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	1,786	(3,384)	(1,598)	-	(1,598)	1,421
N104	CITY OF JAMESTOWN	448	(13,723)	(13,275)	-	(13,275)	356
P007	CITY OF PINEVILLE	1,257	(53,530)	(52,273)	-	(52,273)	999
P015	CITY OF LEBANON JUNCTION	895	(3,420)	(2,525)	-	(2,525)	712
P033	ESTILL COUNTY EMS	4,948	(12,433)	(7,485)	-	(7,485)	3,935
P041	CITY OF DRY RIDGE	11,956	84,732	96,688	-	96,688	9,509
P043	CITY OF CLARKSON	261	(5,564)	(5,303)	-	(5,303)	207
P079	CITY OF CALVERT CITY	3,223	(34,802)	(31,579)	-	(31,579)	2,563
P093	SOUTH OLDHAM FIRE DEPT	8,025	(11,953)	(3,928)	-	(3,928)	6,382
P116	CITY OF MONTICELLO	3,679	(36,264)	(32,585)	-	(32,585)	2,926
P117	CITY OF CLAY	-	(12,731)	(12,731)	-	(12,731)	-
R015	CITY OF SHEPHERDSVILLE	47,728	208,380	256,108	-	256,108	37,958
R017	CITY OF PRINCETON	5,194	(54,714)	(49,520)	-	(49,520)	4,131
R045	CITY OF RUSSELL	7,281	(64,026)	(56,745)	-	(56,745)	5,791
R057	CITY OF WILMORE	4,008	(24,881)	(20,873)	-	(20,873)	3,187
R104	CITY OF RUSSELL SPRINGS	3,503	(37,102)	(33,599)	-	(33,599)	2,786
R105	CITY OF STAMPING GROUND	496	(1,313)	(817)	-	(817)	394
TS59	INDEPENDENCE FIRE DIST	26,082	(50,044)	(23,962)	-	(23,962)	20,743
V001	ADAIR COUNTY FISCAL COURT	4,365	(14,381)	(10,016)	-	(10,016)	3,471
V002	ALLEN COUNTY FISCAL COURT	7,832	49,801	57,633	-	57,633	6,229
V003	ANDERSON CO FISCAL COURT	5,563	(12,954)	(7,391)	-	(7,391)	4,424
V005	BARREN CO FISCAL CT	11,892	(137,484)	(125,592)	-	(125,592)	9,458
V007	BELL CO FISCAL CT	2,864	(15,327)	(12,463)	-	(12,463)	2,278

Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V008	BOONE CO FISCAL CT	28,119	36,469	64,588	-	64,588	22,363
V009	BOURBON CO FISCAL COURT	7,585	66,646	74,231	-	74,231	6,032
V011	BOYLE COUNTY FISCAL COURT	25,244	136,718	161,962	-	161,962	20,076
V012	BRACKEN CO FISCAL COURT	1,859	4,074	5,933	-	5,933	1,478
V013	BREATHITT CO FISCAL COURT	877	(9,430)	(8,553)	-	(8,553)	698
V014	BRECKINRIDGE CO FISCAL CT	4,773	16,817	21,590	-	21,590	3,796
V017	CALDWELL CO FISCAL COURT	1,566	(67,216)	(65,650)	-	(65,650)	1,245
V019	CAMPBELL CO FISCAL CT	23,647	(9,694)	13,953	-	13,953	18,807
V023	CASEY CO FISCAL COURT	2,713	(7,596)	(4,883)	-	(4,883)	2,158
V025	CLARK COUNTY FISCAL COURT	18,992	(46,322)	(27,330)	-	(27,330)	15,104
V030	DAVISS CO FISCAL COURT	39,508	(91,402)	(51,894)	-	(51,894)	31,421
V032	ELLIOTT CO FISCAL CT	1,358	26,219	27,577	-	27,577	1,080
V035	FLEMING CO FISCAL COURT	2,601	(14,576)	(11,975)	-	(11,975)	2,068
V037	FRANKLIN CO FISCAL COURT	40,242	(108,746)	(68,504)	-	(68,504)	32,005
V041	GRANT COUNTY FISCAL COURT	6,874	(26,117)	(19,243)	-	(19,243)	5,467
V043	GRAYSON CO FISCAL COURT	10,750	(312,467)	(301,717)	-	(301,717)	8,549
V047	HARDIN CO FISCAL COURT	54,738	173,040	227,778	-	227,778	43,533
V049	HARRISON CO FISCAL COURT	4,082	(23,708)	(19,626)	-	(19,626)	3,247
V052	HENRY CO FISCAL COURT	2,212	(19,189)	(16,977)	-	(16,977)	1,759
V054	HOPKINS CO FISCAL COURT	14,185	(75,772)	(61,587)	-	(61,587)	11,281
V057	JESSAMINE CO FISCAL COURT	38,697	128,980	167,677	-	167,677	30,775
V060	KNOTT CO FISCAL CT	1,022	(24,650)	(23,628)	-	(23,628)	813
V062	LARUE CO FISCAL COURT	1,929	(16,986)	(15,057)	-	(15,057)	1,534
V063	LAUREL COUNTY FISCAL COUR	1,020	(62,796)	(61,776)	-	(61,776)	812
V067	LETCHER CO FISCAL COURT	1,181	(70,998)	(69,817)	-	(69,817)	939
V070	LIVINGSTON CO FISCAL CT	3,963	14,183	18,146	-	18,146	3,152
V072	LYON COUNTY FISCAL COURT	1,453	(12,653)	(11,200)	-	(11,200)	1,155
V073	MCCRACKEN CO FISCAL COURT	44,036	(9,264)	34,772	-	34,772	35,022
V076	MADISON CO FISCAL COURT	8,663	1,941	10,604	-	10,604	6,890
V078	MARION CO FISCAL COURT	4,673	17,437	22,110	-	22,110	3,717
V079	MARSHALL CO FISCAL COURT	17,771	(133,098)	(115,327)	-	(115,327)	14,133
V081	MASON CO FIS CT	4,637	(30,777)	(26,140)	-	(26,140)	3,688
V082	MEADE COUNTY FISCAL COURT	5,862	117,267	123,129	-	123,129	4,662
V083	MENIFEE CO FISCAL COURT	1,626	(4,270)	(2,644)	-	(2,644)	1,294
V087	MONTGOMERY CO FISCAL CT	6,075	(36,306)	(30,231)	-	(30,231)	4,832
V088	MORGAN CO FISCAL CT	417	(12,756)	(12,339)	-	(12,339)	332
V090	NELSON CO FISCAL CT	15,163	(7,254)	7,909	-	7,909	12,059
V093	OLDHAM CO FISCAL COURT	39,682	(108,653)	(68,971)	-	(68,971)	31,559
V094	OWEN COUNTY FISCAL COURT	1,835	674	2,509	-	2,509	1,459
V096	PENDLETON CO FISCAL COURT	2,604	(16,160)	(13,556)	-	(13,556)	2,071
V100	PULASKI CO FISCAL CT	27,416	(46,443)	(19,027)	-	(19,027)	21,804
V103	ROWAN CO FISCAL COURT	1,136	(127,362)	(126,226)	-	(126,226)	903
V105	SCOTT CO FISCAL CT	91,715	280,461	372,176	-	372,176	72,941
V106	SHELBY CO FISCAL COURT	37,734	(10,740)	26,994	-	26,994	30,010
V107	SIMPSON CO FISCAL COURT	10,395	71,881	82,276	-	82,276	8,267
V108	SPENCER CO TREASURER	12,955	85,298	98,253	-	98,253	10,303
V109	TAYLOR COUNTY FISCAL COUR	4,683	(9,512)	(4,829)	-	(4,829)	3,724
V112	TRIMBLE CO FISCAL COURT	856	2,588	3,444	-	3,444	681
V113	UNION COUNTY FISCAL COURT	866	(31,535)	(30,669)	-	(30,669)	689
V115	WASHINGTON CO FIS COURT	3,240	(14,099)	(10,859)	-	(10,859)	2,577
V119	CITY OF HIGHLAND HEIGHTS	4,334	(63,628)	(59,294)	-	(59,294)	3,447
V120	WOODFORD CO FISCAL COURT	11,441	32,045	43,486	-	43,486	9,099
V159	CITY OF ERLANGER	45,966	(7,617)	38,349	-	38,349	36,557
V171	CITY OF ADAIRVILLE	928	8,764	9,692	-	9,692	738
V189	CITY OF CENTRAL CITY	4,127	69,349	73,476	-	73,476	3,282
V196	CITY OF BUTLER	435	(2,352)	(1,917)	-	(1,917)	346
V197	CITY OF HAZARD	635	(1,272)	(637)	-	(637)	505
V205	BARREN/METCALFE CO AMB SR	19,931	21,842	41,773	-	41,773	15,851
V298	CITY OF PIKEVILLE	4,477	(215,163)	(210,686)	-	(210,686)	3,561
V330	CITY OF OWENSBORO	124,739	7,587	132,326	-	132,326	99,205
V347	CITY OF RADCLIFF	33,714	(71,212)	(37,498)	-	(37,498)	26,813
V359	CITY OF ELSMERE	9,346	15,274	24,620	-	24,620	7,433
V376	CITY OF BERE A	29,739	668,886	698,625	-	698,625	23,652
V408	UNION EMERGENCY SERVICES	24,164	97,206	121,370	-	121,370	19,218
V447	CITY OF ELIZABETHTOWN	76,212	221,806	298,018	-	298,018	60,611
V608	WALTON FIRE DIST/EMS	18,424	20,150	38,574	-	38,574	14,652



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V647	CITY OF VINE GROVE	4,220	43,548	47,768	-	47,768	3,357
V708	HEBRON FIRE PROTECTION DI	36,399	46,598	82,997	-	82,997	28,949
V808	POINT PLEASANT FIRE DIST	9,239	(28,766)	(19,527)	-	(19,527)	7,348
V919	CITY OF WILDER	13,269	(59,652)	(46,383)	-	(46,383)	10,553
V959	CITY OF COVINGTON	161,364	(670,472)	(509,108)	-	(509,108)	128,333
TOTAL		6,315,920	(2,865,917)	3,450,003	-	3,450,003	5,023,058

Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		
												(19)	(20)
39759	SHERIFF EXP ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	-
39932	JEFFERSON CO SHERIFF	773,167	685,901	336,312	90,353	1,885,733	3,015,745	659,893	1,253,850	593,498	5,522,986		
39934	KENTON CO SHERIFF	136,578	121,162	59,409	-	317,149	532,722	116,568	221,489	384,104	1,254,883		
39936	CAMPBELL CO SHERIFF	-	-	-	-	-	-	-	-	61,357	61,357		
39938	FAYETTE CO SHERIFF	406,044	360,214	176,621	575,814	1,518,693	1,583,778	346,556	658,484	266,533	2,855,351		
39940	DAVIESS CO SHERIFF	266,699	236,597	116,009	151,793	771,098	1,040,263	227,626	432,508	129,305	1,829,702		
39944	HARDIN COUNTY SHERIFF	236,168	209,512	102,728	378,177	926,585	921,174	201,568	382,995	26,452	1,532,189		
39946	WARREN COUNTY SHERIFF	303,233	269,008	131,900	246,096	950,237	1,182,764	258,808	491,755	227,661	2,160,988		
39948	BOONE COUNTY SHERIFF	1,268,368	1,125,209	551,715	721,249	3,666,541	4,947,279	1,082,543	2,056,919	693,564	8,780,305		
39952	MADISON COUNTY SHERIFF	153,762	136,407	66,883	167,083	524,135	599,749	131,235	249,356	129,795	1,110,135		
39962	BULLITT CO SHERIFF	238,000	211,137	103,525	366,940	919,602	928,320	203,131	385,965	84,935	1,602,351		
A156	CITY OF ANCHORAGE	40,538	35,963	17,633	176,604	270,738	158,120	34,599	65,741	33,478	291,938		
AB19	BELLEVUE/DAYTON FIRE	156,276	138,638	67,977	107,770	470,661	609,557	133,381	253,434	137,651	1,134,023		
AC19	CAMPBELL CO FIRE DIST 1	40,037	35,518	17,415	-	92,970	156,164	34,171	64,928	222,510	477,773		
AD19	SOUTHERN CAMPBELL F DIST	-	-	-	49,178	49,178	-	-	-	447,012	447,012		
AS02	ALLEN CO AMBULANCE SVC	95,928	85,101	41,727	20,341	243,097	374,168	81,874	155,567	58,430	670,039		
AS20	WOODFORD CO FIRE DISTRICT	49,942	44,305	21,724	107,958	223,929	194,799	42,625	80,991	7,228	325,643		
B008	BURLINGTON FIRE PRO DIST	271,361	240,733	118,037	345,090	975,221	1,058,447	231,605	440,068	33,572	1,763,692		
B015	CITY OF HILLVIEW	140,910	125,006	61,293	57,740	384,949	549,620	120,266	228,514	36,432	934,832		
B019	CAMPBELL FIRE/ RESCUE	228,670	202,860	99,467	1,443,876	1,974,873	891,928	195,168	370,835	-	1,457,931		
B045	CITY OF BELLEFONTE	25,376	22,512	11,038	14,556	73,482	98,980	21,658	41,153	31,860	193,651		
B048	CITY OF HARLAN	6,858	6,084	2,983	18,704	34,629	26,748	5,853	11,121	1,225	44,947		
B100	CITY OF SCIENCE HILL	9,738	8,639	4,236	57,451	80,064	37,985	8,312	15,793	-	62,090		
B256	BUECHEL FIRE PROTECT DIST	-	-	-	252,138	252,138	-	-	-	1,537,612	1,537,612		
B259	CITY OF LUDLOW	100,769	89,395	43,832	76,713	310,709	393,049	86,005	163,417	239,405	881,876		
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2,083,997	1,848,779	906,497	797,210	5,636,483	8,128,649	1,778,678	3,379,631	860,569	14,147,527		
B656	LOUISVILLE AIRPORT AUTHOR	285,196	253,007	124,055	217,138	879,396	1,112,411	243,413	462,505	144,963	1,963,292		
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	-	-	38,603	38,603		
C106	CITY OF SIMPSONVILLE	72,918	64,688	31,718	181,855	351,179	284,419	62,235	118,252	46,167	511,073		
C156	FAIRDALE FIRE DISTRICT	141,096	125,171	61,374	108,290	435,931	550,346	120,424	228,816	35,378	934,964		
C256	LOUISVILLE/JEFF CO METRO	20,080,966	17,814,459	8,734,824	336,062	46,966,311	78,325,984	17,138,978	32,565,429	10,126,044	138,156,435		
C356	INDIAN HILLS POLICE DEPT	19,896	17,651	8,654	14,342	60,543	77,606	16,981	32,266	39,544	166,397		
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	-	-		
D071	CITY OF LEWISBURG	-	-	-	-	-	-	-	-	36,833	36,833		
D098	CITY OF COAL RUN VILLAGE	25,062	22,234	10,902	36,573	94,771	97,756	21,391	40,644	11,733	171,524		
D106	SIMPSONVILLE RURAL FIRE	68,087	60,402	29,616	44,218	202,323	265,574	58,112	110,417	19,822	453,925		
G015	ZONETON FIRE PROT DIST	208,061	184,577	90,502	391,856	874,996	811,544	177,579	337,414	11,445	1,337,982		
GS06	SHELBY CO SUB FIRE DIST	22,501	19,961	9,787	75,940	128,189	87,763	19,204	36,489	4,293	147,749		
J002	CITY OF SCOTTSVILLE	87,931	78,006	38,248	34,706	238,891	342,975	75,048	142,598	25,364	585,985		
J003	CITY OF LAWRENCEBURG	92,163	81,761	40,089	11,675	225,688	359,482	78,660	149,461	87,612	675,215		
J007	CITY OF MIDDLESBORO	266,536	236,452	115,938	83,449	702,375	1,039,625	227,486	432,243	300,937	2,000,291		
J024	CITY OF HOPKINSVILLE	1,094,183	970,684	475,948	163,316	2,704,131	4,267,871	933,878	1,774,443	848,028	7,824,220		
J026	CLAY CO BD OF ED	7,376	6,543	3,208	37,220	54,347	28,770	6,295	11,962	291	47,318		
J037	CITY OF FRANKFORT	1,020,689	905,486	443,980	-	2,370,155	3,981,207	871,152	1,655,258	1,206,403	7,714,020		
J040	CITY OF LANCASTER	14,825	13,152	6,449	-	34,426	57,824	12,653	24,042	121,685	216,204		
J059	KENTON COUNTY AIRPORT BD	1,076,715	955,188	468,350	549,369	3,049,622	4,199,736	918,969	1,746,115	912,904	7,777,724		
J063	CITY OF LONDON	339,090	300,817	147,497	263,987	1,051,391	1,322,622	289,411	549,904	40,720	2,202,657		
J067	CITY OF WHITESBURG	75,322	66,820	32,763	240,596	415,501	293,793	64,287	122,150	63,868	544,098		
J084	CITY OF HARRODSBURG	206,642	183,318	89,885	1,004,003	1,483,848	806,008	176,367	335,112	64,309	1,381,796		
J090	CITY OF BARDSTOWN	345,189	306,228	150,150	397,957	1,199,524	1,346,413	294,617	559,795	113,659	2,314,484		
J100	CITY OF SOMERSET	853,269	756,962	371,155	273,036	2,254,422	3,328,182	728,259	1,383,751	307,607	5,747,799		
J113	CITY OF MORGANFIELD	7,045	6,250	3,065	710	17,070	27,481	6,013	11,426	97,813	142,733		
J118	CITY OF CORBIN	225,301	199,871	98,001	75,066	598,239	878,787	192,293	365,372	233,642	1,670,094		
J156	CITY OF JEFFERSONTOWN	581,088	515,501	252,762	105,953	1,455,304	2,266,538	495,955	942,353	227,768	3,932,614		
J210	BOYD CO AMBULANCE SERVICE	356,051	315,864	154,875	407,318	1,234,108	1,388,780	303,887	577,410	10,242	2,280,319		
J256	CITY OF ST MATTHEWS	272,673	241,896	118,607	102,330	735,506	1,063,562	232,724	442,195	62,949	1,801,430		
J259	CITY OF PARK HILLS	36,134	32,055	15,717	61,395	145,301	140,940	30,840	58,598	46,902	277,280		
J319	CITY OF ALEXANDRIA	105,399	93,503	45,846	41,306	286,054	411,110	89,957	170,926	151,870	823,863		
J324	CITY OF OAK GROVE	114,828	101,867	49,948	126,319	392,962	447,887	98,005	186,217	175,884	907,993		
J356	CITY OF WEST BUECHEL	23,381	20,742	10,170	10,279	64,572	91,197	19,955	37,917	208,165	357,234		
J359	CITY OF FORT WRIGHT	229,193	203,324	99,694	168,429	700,640	893,969	195,615	371,684	149,283	1,610,551		
J410	CANNONSBURG VOL FIRE DEPT	8,327	7,387	3,622	-	19,336	32,478	7,107	13,503	9,570	62,658		
J419	CITY OF COLD SPRING	60,903	54,029	26,492	7,707	149,131	237,552	51,980	98,767	138,326	526,625		
J456	CITY OF SHIVELY	438,010	388,572	190,526	18,224	1,035,332	1,708,460	373,838	710,323	739,762	3,532,383		
J510	CITY OF CATLETTSBURG	62,628	55,559	27,242	8,770	154,199	244,280	53,452	101,564	95,085	494,381		
J619	CITY OF FORT THOMAS	496,717	440,653	216,062	29,047	1,182,479	1,937,448	423,945	805,529	298,407	3,465,329		



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J719	CITY OF SOUTHGATE	33,466	29,688	14,557	116,190	193,901	130,533	28,563	54,271	231	213,598
J756	CITY OF PROSPECT	-	-	-	-	-	-	-	-	99,296	99,296
J819	CITY OF BELLEVUE	83,153	73,768	36,170	36,329	229,420	324,341	70,971	134,850	61,132	591,294
J859	CITY OF VILLA HILLS	85,121	75,513	37,026	87,971	285,631	332,014	72,650	138,041	116,328	659,033
J919	CITY OF DAYTON	75,568	67,038	32,870	31,629	207,105	294,752	64,496	122,548	68,023	549,819
J956	OKOLONA FIRE DISTRICT	786,452	697,687	342,091	1,808,362	3,634,592	3,067,564	671,232	1,275,394	-	5,014,190
J959	CITY OF INDEPENDENCE	252,310	223,833	109,750	276,669	862,562	984,139	215,345	409,173	318,836	1,927,493
K001	CITY OF COLUMBIA	81,405	72,217	35,409	14,997	204,028	317,519	69,478	132,014	46,766	565,777
K010	CITY OF ASHLAND	931,509	826,371	405,188	171,409	2,334,477	3,633,357	795,036	1,510,633	397,930	6,336,956
K011	CITY OF DANVILLE	560,297	497,057	243,718	854,451	2,155,523	2,185,444	478,210	908,637	14,114	3,586,405
K016	CITY OF MORGANTOWN	46,237	41,018	20,112	89,163	196,530	180,347	39,463	74,982	54,739	349,531
K018	CITY OF MURRAY	397,195	352,364	172,772	-	922,331	1,549,262	339,003	644,133	412,653	2,945,051
K019	CITY OF NEWPORT	759,223	673,530	330,247	60,662	1,823,662	2,961,354	647,991	1,231,236	393,701	5,234,282
K026	CITY OF MANCHESTER	41,365	36,696	17,993	10,882	106,936	161,343	35,304	67,081	94,807	358,535
K029	CITY OF BURKESVILLE	28,739	25,495	12,501	1,312	68,047	112,096	24,528	46,606	40,795	224,025
K034	LEX/FAYETTE URBAN CO GOVT	1,892,388	1,678,797	823,151	930,282	5,324,618	7,381,275	1,615,141	3,068,897	910,853	12,976,166
K041	CITY OF WILLIAMSTOWN	35,366	31,375	15,384	3,957	86,082	137,947	30,185	57,354	148,435	373,921
K043	CITY OF LEITCHFIELD	107,510	95,375	46,765	2,536	252,186	419,344	91,759	174,350	182,291	867,744
K049	CITY OF CYNTHIANA	181,651	161,148	79,015	80,342	502,156	708,531	155,038	294,584	209,695	1,367,848
K065	CITY OF BEATTYVILLE	30,351	26,926	13,202	29,269	99,748	118,386	25,905	49,221	24,128	217,640
K071	CITY OF RUSSELLVILLE	177,954	157,868	77,406	-	413,228	694,110	151,882	288,589	164,594	1,299,175
K078	CITY OF LEBANON	84,853	75,276	36,910	25,961	223,000	330,971	72,422	137,607	129,968	670,968
K079	CITY OF BENTON	55,603	49,327	24,186	18,706	147,822	216,880	47,457	90,172	56,456	410,965
K090	NELSON COUNTY BD OF ED	1,120	994	487	7,074	9,675	4,370	956	1,817	10,426	17,569
K091	CITY OF CARLISLE	-	-	-	-	-	-	-	-	78,531	78,531
K099	CITY OF STANTON	39,365	34,922	17,123	47,022	138,432	153,543	33,598	63,838	157,780	408,759
K103	CITY OF MOREHEAD	158,718	140,803	69,039	147,563	516,123	619,080	135,464	257,393	36,396	1,048,333
K105	CITY OF GEORGETOWN	995,214	882,886	432,898	811,261	3,122,259	3,881,841	849,409	1,613,945	-	6,345,195
K106	CITY OF SHELBYVILLE	363,429	322,409	158,084	171,989	1,015,911	1,417,557	310,184	589,374	260,016	2,577,131
K108	CITY OF TAYLORSVILLE	-	-	-	8,256	8,256	-	-	-	113,041	113,041
K111	CITY OF CADIZ	43,040	38,182	18,721	6,115	106,058	167,876	36,734	69,797	2,314	276,721
K114	CITY OF BOWLING GREEN	2,442,493	2,166,812	1,062,436	1,761,253	7,432,994	9,526,965	2,084,652	3,961,005	285,627	15,858,249
K115	CITY OF SPRINGFIELD	51,516	45,701	22,408	130,193	249,818	200,938	43,968	83,543	92,461	420,910
K120	CITY OF VERSAILLES	393,666	349,234	171,237	213,427	1,127,564	1,535,499	335,992	638,411	44,084	2,553,986
K200	CITY OF FERGUSON	-	-	-	7,700	7,700	-	-	-	8,609	8,609
K256	JEFFERSONTOWN FIRE DIST	837,617	743,076	364,347	559,021	2,504,061	3,267,131	714,900	1,358,368	259,450	5,599,849
K315	MT WASHINGTON FIRE P DIST	136,657	121,233	59,443	104,860	422,193	533,033	116,636	221,618	61,185	932,472
K356	ST MATTHEWS FIRE DIST.	872,360	773,898	379,459	886,546	2,912,263	3,402,649	744,554	1,414,712	1,262,555	6,824,470
K414	CITY OF SMITHS GROVE	20,354	18,057	8,854	60,737	108,002	79,390	17,372	33,008	4,471	134,241
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	114,548	114,548	-	-	-	1,119,990	1,119,990
K456	CAMP TAYLOR FIRE PRO DIST	-	-	-	-	-	-	-	-	203,789	203,789
K559	CITY OF TAYLOR MILL	155,929	138,330	67,826	141,333	503,418	608,203	133,084	252,871	62,393	1,056,551
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	201,397	178,665	87,604	5,036	472,702	785,550	171,891	326,606	270,701	1,554,748
K719	CENTRAL CAMPBELL CO FIRE	184,178	163,390	80,114	-	427,682	718,387	157,195	298,682	245,503	1,419,767
K759	LAKESIDE/CRESTVIEWHLS POL	106,175	94,191	46,184	50,426	296,976	414,135	90,619	172,184	79,262	756,200
K856	HIGHVIEW FIRE DISTRICT	-	-	-	116,894	116,894	-	-	-	1,239,943	1,239,943
K859	CITY OF FORT MITCHELL	205,564	182,362	89,416	-	477,342	801,804	175,447	333,364	312,587	1,623,202
L001	ADAIR CO AMBULANCE SER	80,722	71,611	35,112	30,674	218,119	314,857	68,896	130,907	110,618	625,278
L005	CITY OF GLASGOW	426,301	378,185	185,433	166,896	1,156,815	1,662,792	363,845	691,335	409,219	3,127,191
L009	CITY OF PARIS	455,135	403,764	197,975	1,899,194	2,956,068	1,775,257	388,455	738,095	10,599	2,912,406
L015	CITY OF MT WASHINGTON	177,746	157,684	77,316	89,954	502,700	693,300	151,705	288,252	115,648	1,248,905
L025	CITY OF WINCHESTER	840,278	745,437	365,504	1,117,105	3,068,324	3,277,510	717,171	1,362,683	182,875	5,540,239
L031	EDMONSON CO AMBULANCE DIS	8,247	7,316	3,587	-	19,150	32,168	7,039	13,374	157,597	210,178
L035	CITY OF FLEMINGSBURG	30,723	27,256	13,364	20,792	92,135	119,837	26,222	49,824	50,687	246,570
L039	CITY OF WARSAW	26,813	23,787	11,663	57,239	119,502	104,584	22,885	43,483	42,234	213,186
L044	GREEN CO AMBULANCE SVC	21,345	18,936	9,285	-	49,566	83,258	18,218	34,616	130,329	266,421
L050	CITY OF MUNFORDVILLE	34,556	30,656	15,031	85,436	165,679	134,785	29,493	56,039	5,505	225,822
L052	CITY OF EMINENCE	42,263	37,493	18,384	28,657	126,797	164,848	36,071	68,538	63,562	333,019
L057	CITY OF NICHOLASVILLE	972,651	862,869	423,084	624,489	2,883,093	3,793,832	830,151	1,577,353	184,051	6,385,387
L061	CITY OF BARBOURVILLE	18,378	16,304	7,994	1,142	43,818	71,685	15,686	29,804	85,505	202,680
L072	CITY OF EDDYVILLE	13,819	12,259	6,011	8,871	40,960	53,902	11,795	22,411	77,868	165,976
L073	CITY OF PADUCAH	1,188,991	1,054,791	517,188	232,420	2,993,390	4,637,669	1,014,796	1,928,194	1,059,509	8,640,168
L077	CITY OF SALYERSVILLE	12,500	11,089	5,437	13,684	42,710	48,755	10,668	20,271	117,614	197,308
L086	CITY OF TOMPKINSVILLE	34,471	30,580	14,994	2,735	82,780	134,455	29,421	55,902	47,447	267,225
L090	CITY OF NEW HAVEN	-	-	-	-	-	-	-	-	23,205	23,205



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
L107	CITY OF FRANKLIN	186,461	165,415	81,107	197,598	630,581	727,291	159,143	302,384	39,667	1,228,485
L108	SPENCER CO FIRE DIST	8,948	7,938	3,892	1,487	22,265	34,901	7,637	14,511	50,888	107,937
L110	CITY OF ELKTON	9,225	8,184	4,013	7,276	28,698	35,983	7,874	14,961	32,352	91,170
L156	CITY OF LYNDON	138,003	122,427	60,029	1,093,410	1,413,869	538,283	117,785	223,801	306,100	1,185,969
L159	ELSMERE FIRE PROTECTION	95,255	84,504	41,434	171,427	392,620	371,544	81,300	154,476	126,035	733,355
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	988,494	876,924	429,975	3,688,533	5,983,926	3,855,627	843,673	1,603,046	-	6,302,346
L756	PLEASURE RIDGE PARK FIRE	946,022	839,246	411,501	1,010,803	3,207,572	3,689,967	807,424	1,534,170	46,320	6,077,881
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	34,208	30,347	14,880	58,315	137,750	133,428	29,196	55,475	30,466	248,565
M015	BULLITT CO FISCAL COURT	5,735	5,088	2,495	-	13,318	22,369	4,895	9,300	26,491	63,055
M022	CITY OF OLIVE HILL	26,777	23,755	11,648	118,910	181,090	104,445	22,854	43,425	93,174	263,898
M042	CITY OF MAYFIELD	430,778	382,157	187,380	293,284	1,293,599	1,680,254	367,666	698,596	473,449	3,219,965
M054	CITY OF DAWSON SPRINGS	16,118	14,299	7,011	3,557	40,985	62,868	13,756	26,138	81,108	183,870
M059	KENTON COUNTY FISCAL CT	356,245	316,037	154,960	10,128	837,370	1,389,538	304,053	577,725	400,816	2,672,132
M069	CITY OF STANFORD	80,396	71,321	34,970	43,116	229,803	313,584	68,617	130,378	18,279	530,858
M076	CITY OF RICHMOND	1,012,140	897,901	440,261	383,286	2,733,588	3,947,861	863,855	1,641,393	134,807	6,587,916
M081	CITY OF MAYSVILLE	346,909	307,754	150,899	119,024	924,586	1,353,121	296,084	562,584	152,704	2,364,493
M082	CITY OF BRANDENBURG	35,694	31,666	15,526	140,624	223,510	139,226	30,465	57,886	21,910	249,487
M085	CITY OF EDMONTON	40,997	36,369	17,833	47,146	142,345	159,908	34,990	66,485	27,329	288,712
M096	CITY OF FALMOUTH	-	-	-	-	-	-	-	-	23,571	23,571
M109	CITY OF CAMPBELLSVILLE	187,316	166,174	81,479	103,878	538,847	730,628	159,873	303,771	111,966	1,306,238
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	5,436	4,822	2,365	1,477	14,100	21,203	4,640	8,816	101,695	136,354
M315	CITY OF PIONEER VILLAGE	24,410	21,655	10,618	19,332	76,015	95,213	20,834	39,587	85,763	241,397
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1,409,654	1,250,548	613,171	621,998	3,895,371	5,498,366	1,203,130	2,286,044	132,984	9,120,524
N009	CITY OF MILLERSBURG	6,636	5,887	2,887	41,901	57,311	25,884	5,664	10,762	-	42,310
N011	CITY OF PERRYVILLE	4,374	3,880	1,903	42,049	52,206	17,060	3,733	7,093	51,310	79,196
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	-	-	16,948	16,948
N014	CITY OF IRVINGTON	16,634	14,756	7,235	13,317	51,942	64,879	14,197	26,975	54,925	160,976
N022	CITY OF GRAYSON	56,784	50,375	24,700	314,228	446,087	221,486	48,465	92,087	246,733	608,771
N050	CITY OF HORSE CAVE	29,730	26,375	12,932	172,380	241,417	115,963	25,375	48,214	51,001	240,553
N051	CITY OF HENDERSON	841,106	746,171	365,864	94,444	2,047,585	3,280,739	717,878	1,364,026	338,012	5,700,655
N054	CITY OF MADISONVILLE	792,894	703,401	344,893	170,800	2,011,988	3,092,690	676,730	1,285,841	652,416	5,707,677
N076	MADISON CO EMS	385,866	342,314	167,844	230,480	1,126,504	1,505,074	329,334	625,761	139,198	2,599,367
N087	CITY OF MT STERLING	172,955	153,434	75,232	56,929	458,550	674,614	147,616	280,483	44,411	1,147,124
N088	MORGAN CO AMBULANCE SERV	6,903	6,123	3,002	-	16,028	26,923	5,891	11,194	108,020	152,028
N093	CITY OF LAGRANGE	75,930	67,360	33,028	22,565	198,883	296,164	64,805	123,135	99,161	583,265
N094	CITY OF OWENTON	12,105	10,739	5,266	23,503	51,613	47,216	10,332	19,631	72,460	149,639
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	23,485	20,835	10,216	24,770	79,306	91,605	20,045	38,086	29,178	178,914
N104	CITY OF JAMESTOWN	5,889	5,224	2,561	-	13,674	22,968	5,026	9,550	9,824	47,368
P007	CITY OF PINEVILLE	16,524	14,659	7,188	-	38,371	64,452	14,103	26,797	102,493	207,845
P015	CITY OF LEBANON JUNCTION	11,769	10,441	5,119	16,589	43,918	45,905	10,045	19,086	51,307	126,343
P033	ESTILL COUNTY EMS	65,055	57,712	28,298	57,213	208,278	253,748	55,524	105,500	136,002	550,774
P041	CITY OF DRY RIDGE	157,203	139,460	68,380	199,468	564,511	613,171	134,172	254,937	30,731	1,033,011
P043	CITY OF CLARKSON	3,430	3,043	1,492	22,762	30,727	13,377	2,927	5,562	33,038	54,904
P079	CITY OF CALVERT CITY	42,378	37,595	18,433	3,227	101,633	165,295	36,169	68,724	144,211	414,399
P093	SOUTH OLDHAM FIRE DEPT	105,511	93,602	45,895	36,668	281,676	411,547	90,053	171,108	103,113	775,821
P116	CITY OF MONTICELLO	48,371	42,911	21,040	61,526	173,848	188,671	41,284	78,443	117,207	425,605
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	15,260	15,260
R015	CITY OF SHEPHERDSVILLE	627,538	556,709	272,967	412,363	1,869,577	2,447,717	535,599	1,017,682	169,307	4,170,305
R017	CITY OF PRINCETON	68,290	60,583	29,705	39,237	197,815	266,367	58,285	110,747	123,863	559,262
R045	CITY OF RUSSELL	95,735	84,929	41,643	17,202	239,509	373,413	81,709	155,253	188,979	799,354
R057	CITY OF WILMORE	52,696	46,748	22,922	40,298	162,664	205,540	44,976	85,457	87,397	423,370
R104	CITY OF RUSSELL SPRINGS	46,053	40,855	20,032	34,806	141,746	179,631	39,306	74,685	107,758	401,380
R105	CITY OF STAMPING GROUND	6,517	5,782	2,835	10,188	25,322	25,420	5,562	10,569	17,421	58,972
TS59	INDEPENDENCE FIRE DIST	342,936	304,229	149,170	93,234	889,569	1,337,625	292,694	556,142	146,073	2,332,534
V001	ADAIR COUNTY FISCAL COURT	57,387	50,910	24,962	41,859	175,118	223,838	48,979	93,065	64,281	430,163
V002	ALLEN COUNTY FISCAL COURT	102,982	91,359	44,795	34,607	273,743	401,684	87,895	167,007	22,772	679,358
V003	ANDERSON CO FISCAL COURT	73,146	64,890	31,817	14,715	184,568	285,306	62,430	118,621	55,497	521,854
V005	BARREN CO FISCAL CT	156,361	138,713	68,014	6,593	369,681	609,887	133,453	253,571	428,436	1,425,347
V007	BELL CO FISCAL CT	37,657	33,406	16,380	13,784	101,227	146,880	32,140	61,068	66,549	306,637



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V008	BOONE CO FISCAL CT	369,721	327,991	160,821	383,611	1,242,144	1,442,099	315,554	599,578	165,254	2,522,485
V009	BOURBON CO FISCAL COURT	99,726	88,470	43,379	387,290	618,865	388,984	85,116	161,727	66,196	702,023
V011	BOYLE COUNTY FISCAL COURT	331,911	294,448	144,374	429,223	1,199,956	1,294,620	283,283	538,261	17,183	2,133,347
V012	BRACKEN CO FISCAL COURT	24,438	21,680	10,630	90,646	147,394	95,320	20,858	39,631	53,591	209,400
V013	BREATHITT CO FISCAL COURT	11,536	10,234	5,018	11,951	38,739	44,998	9,846	18,709	21,487	95,040
V014	BRECKINRIDGE CO FISCAL CT	62,761	55,677	27,300	68,898	214,636	244,798	53,566	101,779	10,652	410,795
V017	CALDWELL CO FISCAL COURT	20,586	18,263	8,955	50,213	98,017	80,297	17,570	33,385	210,663	341,915
V019	CAMPBELL CO FISCAL CT	310,918	275,825	135,243	94,113	816,099	1,212,739	265,367	504,218	99,760	2,082,084
V023	CASEY CO FISCAL COURT	35,669	31,644	15,516	11,706	94,535	139,129	30,444	57,845	20,624	248,042
V025	CLARK COUNTY FISCAL COURT	249,711	221,527	108,619	9,173	589,030	974,001	213,127	404,958	125,105	1,717,191
V030	DAVISS CO FISCAL COURT	519,464	460,833	225,957	122,179	1,328,433	2,026,174	443,359	842,418	378,664	3,690,615
V032	ELLIOTT CO FISCAL CT	17,851	15,836	7,765	22,943	64,395	69,628	15,236	28,949	12,714	126,527
V035	FLEMING CO FISCAL COURT	34,192	30,333	14,873	16,017	95,415	133,367	29,183	55,450	45,370	263,370
V037	FRANKLIN CO FISCAL COURT	529,110	469,390	230,152	29,796	1,258,448	2,063,799	451,592	858,061	468,823	3,842,275
V041	GRANT COUNTY FISCAL COURT	90,381	80,180	39,314	30,257	240,132	352,531	77,139	146,571	216,063	792,304
V043	GRAYSON CO FISCAL COURT	141,338	125,385	61,479	-	328,202	551,288	120,631	229,208	690,379	1,591,506
V047	HARDIN CO FISCAL COURT	719,711	638,478	313,060	902,051	2,573,300	2,807,238	614,268	1,167,159	227,283	4,815,948
V049	HARRISON CO FISCAL COURT	53,674	47,616	23,347	75,775	200,412	209,356	45,810	87,043	45,389	387,598
V052	HENRY CO FISCAL COURT	29,081	25,799	12,650	4,298	71,828	113,430	24,820	47,161	51,698	237,109
V054	HOPKINS CO FISCAL COURT	186,506	165,456	81,127	-	433,089	727,470	159,182	302,458	192,389	1,381,499
V057	JESSAMINE CO FISCAL COURT	508,790	451,363	221,313	517,612	1,699,078	1,984,538	434,249	825,107	264,881	3,508,775
V060	KNOTT CO FISCAL CT	13,444	11,926	5,848	15,570	46,788	52,438	11,474	21,802	79,462	165,176
V062	LARUE CO FISCAL COURT	25,365	22,503	11,033	15,567	74,468	98,938	21,649	41,135	40,861	202,583
V063	LAUREL COUNTY FISCAL COUR	13,417	11,903	5,836	-	31,156	52,334	11,452	21,759	144,904	230,449
V067	LETCHER CO FISCAL COURT	15,531	13,778	6,756	-	36,065	60,578	13,255	25,186	184,251	283,270
V070	LIVINGSTON CO FISCAL CT	52,104	46,223	22,664	81,977	202,968	203,231	44,470	84,497	37,708	369,906
V072	LYON COUNTY FISCAL COURT	19,098	16,943	8,307	56,820	101,168	74,493	16,300	30,972	62,257	184,022
V073	MCCRACKEN CO FISCAL COURT	578,994	513,644	251,851	47,653	1,392,142	2,258,372	494,168	938,958	159,556	3,851,054
V076	MADISON CO FISCAL COURT	113,906	101,050	49,547	62,496	326,999	444,291	97,218	184,722	133,425	859,656
V078	MARION CO FISCAL COURT	61,444	54,509	26,727	33,703	176,383	239,664	52,442	99,645	16,952	408,703
V079	MARSHALL CO FISCAL COURT	233,657	207,285	101,636	-	542,578	911,382	199,425	378,923	331,435	1,821,165
V081	MASON CO FIS CT	60,972	54,090	26,522	510	142,094	237,821	52,039	98,878	93,534	482,272
V082	MEADE COUNTY FISCAL COURT	77,075	68,375	33,526	459,086	638,062	300,631	65,783	124,993	-	491,407
V083	MENIFEE CO FISCAL COURT	21,385	18,972	9,302	6,570	56,229	83,413	18,252	34,681	44,062	180,408
V087	MONTGOMERY CO FISCAL CT	79,879	70,863	34,746	-	185,488	311,569	68,176	129,540	81,147	590,432
V088	MORGAN CO FISCAL CT	5,486	4,867	2,386	2,031	14,770	21,397	4,682	8,896	11,865	46,840
V090	NELSON CO FISCAL CT	199,367	176,865	86,721	61,394	524,347	777,633	170,159	323,315	80,159	1,351,266
V093	OLDHAM CO FISCAL COURT	521,752	462,862	226,952	391,864	1,603,430	2,035,098	445,312	846,128	395,089	3,721,627
V094	OWEN COUNTY FISCAL COURT	24,124	21,401	10,493	38,391	94,409	94,096	20,590	39,122	35,396	189,204
V096	PENDLETON CO FISCAL COURT	34,239	30,374	14,893	29,009	108,515	133,548	29,222	55,525	30,985	249,280
V100	PULASKI CO FISCAL CT	360,468	319,783	156,797	220,812	1,057,860	1,406,009	307,657	584,573	535,575	2,833,814
V103	ROWAN CO FISCAL COURT	14,933	13,247	6,495	-	34,675	58,246	12,745	24,217	284,910	380,118
V105	SCOTT CO FISCAL CT	1,205,885	1,069,778	524,536	478,806	3,279,005	4,703,562	1,029,214	1,955,590	65,287	7,753,653
V106	SHELBY CO FISCAL COURT	496,136	440,137	215,809	206,000	1,358,082	1,935,181	423,448	804,586	117,843	3,281,058
V107	SIMPSON CO FISCAL COURT	136,675	121,248	59,451	266,860	584,234	533,101	116,651	221,646	1,553	872,951
V108	SPENCER CO TREASURER	170,337	151,111	74,093	307,749	703,290	664,401	145,382	276,237	-	1,086,020
V109	TAYLOR COUNTY FISCAL COUR	61,575	54,625	26,784	44,581	187,565	240,173	52,554	99,856	74,373	466,956
V112	TRIMBLE CO FISCAL COURT	11,255	9,985	4,896	899	27,035	43,900	9,606	18,252	15,450	87,208
V113	UNION COUNTY FISCAL COURT	11,393	10,107	4,956	2,912	29,368	44,437	9,724	18,476	119,588	192,225
V115	WASHINGTON CO FIS COURT	42,599	37,791	18,530	32,612	131,532	166,156	36,358	69,082	52,309	323,905
V119	CITY OF HIGHLAND HEIGHTS	56,984	50,552	24,787	6,961	139,284	222,267	48,636	92,411	198,345	561,659
V120	WOODFORD CO FISCAL COURT	150,426	133,447	65,432	158,428	507,733	586,737	128,387	243,946	41,920	1,000,990
V159	CITY OF ERLANGER	604,366	536,152	262,887	305,429	1,708,834	2,357,333	515,822	980,103	449,386	4,302,644
V171	CITY OF ADAIRVILLE	12,199	10,822	5,306	69,490	97,817	47,582	10,412	19,783	5,756	83,533
V189	CITY OF CENTRAL CITY	54,256	48,132	23,600	342,586	468,574	211,627	46,307	87,988	-	345,922
V196	CITY OF BUTLER	5,713	5,069	2,485	117	13,384	22,285	4,876	9,265	7,152	43,578
V197	CITY OF HAZARD	8,345	7,403	3,630	3,402	22,780	32,550	7,122	13,533	6,894	60,099
V205	BARREN/METCALFE CO AMB SR	262,054	232,476	113,988	54,960	663,478	1,022,143	223,661	424,974	138,599	1,809,377
V298	CITY OF PIKEVILLE	58,864	52,220	25,605	-	136,689	229,600	50,240	95,460	458,580	833,880
V330	CITY OF OWENSBORO	1,640,097	1,454,982	713,410	704,385	4,512,874	6,397,213	1,399,812	2,659,755	652,524	11,109,304
V347	CITY OF RADCLIFF	443,276	393,244	192,816	355,537	1,384,873	1,729,003	378,333	718,864	389,114	3,215,314
V359	CITY OF ELSMERE	122,884	109,014	53,452	88,013	373,363	479,309	104,880	199,281	34,980	818,450
V376	CITY OF BEREA	391,016	346,882	170,084	1,537,605	2,445,587	1,525,160	333,729	634,112	202,712	2,695,713
V408	UNION EMERGENCY SERVICES	317,715	281,855	138,200	198,951	936,721	1,239,251	271,168	515,241	30,194	2,055,854
V447	CITY OF ELIZABETHTOWN	1,002,047	888,947	435,871	941,765	3,268,630	3,908,493	855,241	1,625,026	199,056	6,587,816
V608	WALTON FIRE DIST/EMS	242,237	214,896	105,368	128,144	690,645	944,849	206,748	392,838	55,270	1,599,705



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
V647	CITY OF VINE GROVE	55,491	49,228	24,137	157,131	285,987	216,443	47,361	89,990	59,959	413,753
V708	HEBRON FIRE PROTECTION DI	478,588	424,570	208,176	420,882	1,532,216	1,866,736	408,472	776,129	45,421	3,096,758
V808	POINT PLEASANT FIRE DIST	121,477	107,766	52,840	98,778	380,861	473,822	103,680	197,000	68,092	842,594
V919	CITY OF WILDER	174,469	154,777	75,891	100,264	505,401	680,519	148,908	282,938	166,705	1,279,070
V959	CITY OF COVINGTON	2,121,652	1,882,184	922,877	536,671	5,463,384	8,275,522	1,810,816	3,440,696	3,170,627	16,697,661
TOTAL		83,043,034	73,670,081	36,122,071	49,062,336	241,897,522	323,910,030	70,876,677	134,671,369	56,167,584	585,625,660

Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
39759	SHERIFF EXP ALLOWANCE	-	-	-	-	-	-
39932	JEFFERSON CO SHERIFF	(1,301,604)	(1,638,334)	(980,265)	115,618	167,332	-
39934	KENTON CO SHERIFF	(298,394)	(350,838)	(233,836)	(43,693)	(10,974)	-
39936	CAMPBELL CO SHERIFF	(26,859)	(15,069)	(11,902)	(7,527)	-	-
39938	FAYETTE CO SHERIFF	(501,674)	(666,553)	(355,973)	123,938	63,603	-
39940	DAVISS CO SHERIFF	(366,039)	(491,845)	(303,482)	33,255	69,508	-
39944	HARDIN COUNTY SHERIFF	(223,797)	(334,070)	(189,813)	79,557	62,520	-
39946	WARREN COUNTY SHERIFF	(401,905)	(548,651)	(329,548)	10,872	58,480	-
39948	BOONE COUNTY SHERIFF	(1,640,937)	(2,444,154)	(1,458,840)	217,517	212,650	-
39952	MADISON COUNTY SHERIFF	(169,705)	(259,188)	(177,244)	(5,266)	25,403	-
39962	BULLITT CO SHERIFF	(245,578)	(378,670)	(228,852)	95,104	75,247	-
A156	CITY OF ANCHORAGE	(18,843)	(46,729)	(5,966)	32,208	18,131	-
AB19	BELLEVUE/DAYTON FIRE	(221,114)	(312,636)	(211,778)	33,235	48,931	-
AC19	CAMPBELL CO FIRE DIST 1	(130,309)	(129,229)	(93,689)	(19,659)	(11,917)	-
AD19	SOUTHERN CAMPBELL F DIST	(84,692)	(82,483)	(82,010)	(72,527)	(76,123)	-
AS02	ALLEN CO AMBULANCE SVC	(139,012)	(191,538)	(126,122)	12,305	17,425	-
AS20	WOODFORD CO FIRE DISTRICT	(32,584)	(57,634)	(41,741)	17,999	12,245	-
B008	BURLINGTON FIRE PRO DIST	(265,959)	(421,684)	(233,298)	76,276	56,195	-
B015	CITY OF HILLVIEW	(172,906)	(266,207)	(168,006)	20,172	37,063	-
B019	CAMPBELL FIRE/ RESCUE	(6,959)	(137,385)	16,692	321,353	323,243	-
B045	CITY OF BELLEFONTE	(30,706)	(52,151)	(35,720)	(3,073)	1,480	-
B048	CITY OF HARLAN	1,733	(7,881)	(6,557)	1,164	1,223	-
B100	CITY OF SCIENCE HILL	2,450	(3,104)	3,457	12,172	2,999	-
B256	BUECHEL FIRE PROTECT DIST	(406,683)	(425,692)	(453,023)	(76)	-	-
B259	CITY OF LUDLOW	(186,132)	(238,938)	(148,850)	3,642	(889)	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(2,618,890)	(3,960,477)	(2,467,312)	150,148	385,486	-
B656	LOUISVILLE AIRPORT AUTHOR	(394,515)	(541,480)	(287,999)	67,083	73,016	-
B956	LAKE DREAMLAND FIRE DIST	(38,603)	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	(60,457)	(114,290)	(64,711)	42,076	37,488	-
C156	FAIRDALE FIRE DISTRICT	(168,139)	(255,765)	(157,429)	33,262	49,038	-
C256	LOUISVILLE/JEFF CO METRO	(29,213,295)	(40,334,277)	(26,868,166)	961,502	4,264,113	-
C356	INDIAN HILLS POLICE DEPT	(31,678)	(43,390)	(34,026)	881	2,358	-
D024	CITY OF PEMBROKE	-	-	-	-	-	-
D071	CITY OF LEWISBURG	(12,272)	(11,910)	(10,081)	(2,569)	-	-
D098	CITY OF COAL RUN VILLAGE	(29,648)	(34,990)	(22,090)	3,741	6,233	-
D106	SIMPSONVILLE RURAL FIRE	(68,752)	(118,673)	(80,917)	6,073	10,667	-
G015	ZONETON FIRE PROT DIST	(171,403)	(279,392)	(147,689)	82,866	52,633	-
GS06	SHELBY CO SUB FIRE DIST	(11,622)	(24,248)	(8,049)	17,380	6,979	-
J002	CITY OF SCOTTSVILLE	(111,335)	(157,847)	(104,678)	7,706	19,059	-
J003	CITY OF LAWRENCEBURG	(134,656)	(189,855)	(130,631)	(1,429)	7,044	-
J007	CITY OF MIDDLESBORO	(401,632)	(553,820)	(400,100)	(1,689)	59,326	-
J024	CITY OF HOPKINSVILLE	(1,755,222)	(2,310,172)	(1,477,823)	159,996	263,132	-
J026	CLAY CO BD OF ED	3,170	(1,037)	1,991	1,399	1,507	-
J037	CITY OF FRANKFORT	(1,764,847)	(2,294,070)	(1,476,620)	36,344	155,327	-
J040	CITY OF LANCASTER	(58,828)	(64,566)	(45,864)	(9,785)	(2,735)	-
J059	KENTON COUNTY AIRPORT BD	(1,563,996)	(2,036,581)	(1,278,470)	8,989	141,957	-
J063	CITY OF LONDON	(377,066)	(540,136)	(354,138)	45,414	74,661	-
J067	CITY OF WHITESBURG	(56,044)	(107,907)	(67,846)	50,554	52,646	-
J084	CITY OF HARRODSBURG	(44,397)	(159,037)	(9,406)	219,785	95,108	-
J090	CITY OF BARDSTOWN	(342,636)	(555,918)	(315,600)	33,948	65,245	-
J100	CITY OF SOMERSET	(1,126,355)	(1,627,753)	(1,016,467)	83,437	193,761	-
J113	CITY OF MORGANFIELD	(37,127)	(41,525)	(33,055)	(9,906)	(4,049)	-
J118	CITY OF CORBIN	(356,618)	(473,155)	(292,876)	22,313	28,482	-
J156	CITY OF JEFFERSONTOWN	(797,271)	(1,103,884)	(725,143)	55,691	93,296	-
J210	BOYD CO AMBULANCE SERVICE	(327,266)	(532,512)	(341,702)	80,361	74,909	-
J256	CITY OF ST MATTHEWS	(354,495)	(479,422)	(315,610)	31,222	52,381	-
J259	CITY OF PARK HILLS	(46,135)	(69,123)	(43,037)	7,921	18,395	-
J319	CITY OF ALEXANDRIA	(191,494)	(237,250)	(155,294)	21,387	24,841	-
J324	CITY OF OAK GROVE	(181,246)	(202,891)	(138,957)	(10,485)	18,548	-
J356	CITY OF WEST BUECHEL	(108,267)	(122,970)	(61,520)	(2,399)	2,494	-
J359	CITY OF FORT WRIGHT	(291,986)	(444,804)	(254,226)	25,702	55,403	-
J410	CANNONSBURG VOL FIRE DEPT	(14,075)	(17,837)	(11,890)	(406)	886	-
J419	CITY OF COLD SPRING	(134,331)	(157,085)	(90,465)	(6,460)	10,847	-
J456	CITY OF SHIVELY	(835,133)	(1,007,177)	(707,339)	(26,778)	79,375	-
J510	CITY OF CATLETTSBURG	(111,250)	(147,806)	(85,285)	(1,914)	6,073	-
J619	CITY OF FORT THOMAS	(768,526)	(1,033,102)	(652,646)	60,553	110,871	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J719	CITY OF SOUTHGATE	(1,186)	(24,273)	(13,434)	12,143	7,053	-
J756	CITY OF PROSPECT	(28,057)	(27,392)	(24,964)	(15,803)	(3,079)	-
J819	CITY OF BELLEVUE	(119,470)	(161,596)	(103,722)	11,174	11,741	-
J859	CITY OF VILLA HILLS	(102,566)	(163,462)	(107,142)	(10,398)	10,165	-
J919	CITY OF DAYTON	(126,452)	(148,918)	(97,960)	14,506	16,110	-
J956	OKOLONA FIRE DISTRICT	(371,212)	(999,566)	(626,967)	286,614	331,533	-
J959	CITY OF INDEPENDENCE	(362,511)	(485,828)	(276,993)	1,433	58,968	-
K001	CITY OF COLUMBIA	(125,910)	(154,003)	(100,708)	6,898	11,974	-
K010	CITY OF ASHLAND	(1,229,447)	(1,785,139)	(1,161,064)	40,569	132,601	-
K011	CITY OF DANVILLE	(455,875)	(780,308)	(501,572)	157,208	149,666	-
K016	CITY OF MORGANTOWN	(44,650)	(72,801)	(50,773)	623	14,600	-
K018	CITY OF MURRAY	(677,747)	(875,513)	(544,843)	12,196	63,186	-
K019	CITY OF NEWPORT	(1,069,654)	(1,518,153)	(1,021,130)	35,554	162,765	-
K026	CITY OF MANCHESTER	(79,478)	(102,184)	(75,370)	350	5,082	-
K029	CITY OF BURKESVILLE	(49,088)	(66,462)	(44,575)	(143)	4,289	-
K034	LEX/FAYETTE URBAN CO GOVT	(2,642,787)	(3,609,204)	(2,267,413)	419,820	448,036	-
K041	CITY OF WILLIAMSTOWN	(85,906)	(100,705)	(77,153)	(18,363)	(5,712)	-
K043	CITY OF LEITCHFIELD	(185,935)	(248,548)	(168,926)	(14,758)	2,609	-
K049	CITY OF CYNTHIANA	(321,911)	(391,207)	(231,210)	38,411	40,224	-
K065	CITY OF BEATTYVILLE	(29,036)	(55,904)	(36,998)	2,159	1,887	-
K071	CITY OF RUSSELLVILLE	(291,099)	(377,785)	(245,576)	(58)	28,570	-
K078	CITY OF LEBANON	(138,628)	(189,220)	(122,280)	(916)	3,076	-
K079	CITY OF BENTON	(72,913)	(109,844)	(78,923)	(3,613)	2,150	-
K090	NELSON COUNTY BD OF ED	(10,369)	(764)	82	1,574	1,583	-
K091	CITY OF CARLISLE	(43,027)	(29,466)	(6,038)	-	-	-
K099	CITY OF STANTON	(89,528)	(114,890)	(83,202)	562	16,731	-
K103	CITY OF MOREHEAD	(181,314)	(261,739)	(154,041)	24,773	40,111	-
K105	CITY OF GEORGETOWN	(1,010,178)	(1,619,655)	(1,083,180)	224,736	265,342	-
K106	CITY OF SHELBYVILLE	(480,934)	(666,346)	(490,517)	3,675	72,903	-
K108	CITY OF TAYLORSVILLE	(25,956)	(25,619)	(29,003)	(20,313)	(3,894)	-
K111	CITY OF CADIZ	(55,852)	(78,701)	(50,517)	5,372	9,035	-
K114	CITY OF BOWLING GREEN	(2,801,786)	(4,215,957)	(2,603,819)	624,660	571,647	-
K115	CITY OF SPRINGFIELD	(53,368)	(81,370)	(72,970)	18,629	17,986	-
K120	CITY OF VERSAILLES	(503,201)	(695,899)	(431,998)	91,633	113,042	-
K200	CITY OF FERGUSON	470	470	379	(592)	(1,638)	-
K256	JEFFERSONTOWN FIRE DIST	(1,026,065)	(1,510,443)	(919,779)	130,486	230,013	-
K315	MT WASHINGTON FIRE P DIST	(170,119)	(243,328)	(160,226)	32,315	31,081	-
K356	ST MATTHEWS FIRE DIST.	(1,158,388)	(1,711,366)	(1,053,645)	36,195	(25,002)	-
K414	CITY OF SMITHS GROVE	(6,355)	(19,831)	(16,718)	9,717	6,948	-
K419	ALEXANDRIA FIRE DISTRICT	(205,476)	(216,832)	(200,209)	(188,181)	(194,743)	-
K456	CAMP TAYLOR FIRE PRO DIST	(106,282)	(88,495)	(9,013)	-	-	-
K559	CITY OF TAYLOR MILL	(173,253)	(278,694)	(183,865)	29,842	52,838	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(354,712)	(469,300)	(303,716)	3,501	42,183	-
K719	CENTRAL CAMPBELL CO FIRE	(307,978)	(408,615)	(281,715)	(16,620)	22,842	-
K759	LAKESIDE/CRESTVIEWHLS POL	(154,078)	(217,579)	(134,124)	15,461	31,096	-
K856	HIGHVIEW FIRE DISTRICT	(234,033)	(321,638)	(335,482)	(231,897)	-	-
K859	CITY OF FORT MITCHELL	(383,356)	(462,448)	(318,121)	(22,307)	40,372	-
L001	ADAIR CO AMBULANCE SER	(119,946)	(175,376)	(127,745)	2,144	13,763	-
L005	CITY OF GLASGOW	(617,156)	(863,150)	(619,475)	48,822	80,583	-
L009	CITY OF PARIS	(153,473)	(408,664)	(108,622)	427,520	286,902	-
L015	CITY OF MT WASHINGTON	(229,870)	(330,743)	(208,905)	2,515	20,798	-
L025	CITY OF WINCHESTER	(938,363)	(1,319,500)	(727,787)	266,433	247,301	-
L031	EDMONSON CO AMBULANCE DIS	(63,435)	(64,511)	(41,288)	(14,981)	(6,812)	-
L035	CITY OF FLEMINGSBURG	(56,704)	(70,028)	(43,180)	7,912	7,563	-
L039	CITY OF WARSAW	(14,380)	(50,622)	(34,975)	4,630	1,663	-
L044	GREEN CO AMBULANCE SVC	(71,298)	(78,150)	(55,506)	(10,839)	(1,063)	-
L050	CITY OF MUNFORDVILLE	(21,691)	(41,379)	(23,727)	18,172	8,482	-
L052	CITY OF EMINENCE	(53,107)	(79,628)	(63,661)	(7,386)	(2,441)	-
L057	CITY OF NICHOLASVILLE	(1,141,145)	(1,719,054)	(1,131,592)	196,341	293,156	-
L061	CITY OF BARBOURVILLE	(49,604)	(60,762)	(44,463)	(7,008)	2,976	-
L072	CITY OF EDDYVILLE	(40,997)	(36,807)	(28,298)	(11,403)	(7,511)	-
L073	CITY OF PADUCAH	(1,721,484)	(2,490,040)	(1,604,041)	41,850	126,937	-
L077	CITY OF SALYERSVILLE	(38,699)	(47,074)	(43,698)	(17,595)	(7,532)	-
L086	CITY OF TOMPKINSVILLE	(62,487)	(81,867)	(50,655)	2,957	7,606	-
L090	CITY OF NEW HAVEN	(10,351)	(8,675)	(4,180)	-	-	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L107	CITY OF FRANKLIN	(231,721)	(306,370)	(178,000)	58,307	59,879	-
L108	SPENCER CO FIRE DIST	(25,966)	(32,499)	(24,957)	(3,367)	1,117	-
L110	CITY OF ELKTON	(12,203)	(24,658)	(17,969)	(4,807)	(2,835)	-
L156	CITY OF LYNDON	52,959	(25,754)	67,232	162,442	(28,978)	-
L159	ELSMERE FIRE PROTECTION	(113,643)	(164,277)	(118,901)	34,012	22,075	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	(26,024)	(767,937)	(252,607)	454,966	273,181	-
L756	PLEASURE RIDGE PARK FIRE	(784,832)	(1,608,636)	(963,981)	215,958	271,183	-
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	(48,515)	(62,081)	(27,371)	13,793	13,360	-
M015	BULLITT CO FISCAL COURT	(23,975)	(19,374)	(7,842)	315	1,139	-
M022	CITY OF OLIVE HILL	3,692	(43,632)	(54,352)	1,482	10,002	-
M042	CITY OF MAYFIELD	(623,578)	(859,060)	(519,502)	(7,808)	83,583	-
M054	CITY OF DAWSON SPRINGS	(41,832)	(49,788)	(39,075)	(8,597)	(3,592)	-
M059	KENTON COUNTY FISCAL CT	(601,054)	(797,515)	(479,438)	3,381	39,864	-
M069	CITY OF STANFORD	(95,019)	(144,680)	(94,828)	15,685	17,787	-
M076	CITY OF RICHMOND	(1,292,987)	(1,801,511)	(1,144,677)	144,276	240,571	-
M081	CITY OF MAYSVILLE	(482,968)	(661,991)	(428,722)	61,794	71,981	-
M082	CITY OF BRANDENBURG	14,537	(14,331)	(32,119)	261	5,674	-
M085	CITY OF EDMONTON	(44,313)	(69,331)	(49,289)	4,077	12,488	-
M096	CITY OF FALMOUTH	(17,956)	(5,615)	-	-	-	-
M109	CITY OF CAMPBELLSVILLE	(276,335)	(362,563)	(195,736)	26,531	40,712	-
M110	CITY OF GUTHRIE	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	(40,877)	(44,290)	(32,205)	(5,859)	976	-
M315	CITY OF PIONEER VILLAGE	(45,873)	(58,934)	(43,577)	(8,522)	(8,475)	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	(1,659,873)	(2,462,826)	(1,542,508)	165,466	274,587	-
N009	CITY OF MILLERSBURG	(202)	(3,987)	484	9,326	9,380	-
N011	CITY OF PERRYVILLE	(5,139)	(7,523)	(6,461)	(8,873)	1,006	-
N012	CITY OF BROOKSVILLE	(15,073)	(1,875)	-	-	-	-
N014	CITY OF IRVINGTON	(28,404)	(49,959)	(31,585)	(1,042)	1,955	-
N022	CITY OF GRAYSON	20,256	(43,210)	(138,155)	(11,503)	9,927	-
N050	CITY OF HORSE CAVE	14,515	(5,124)	(5,496)	(6,095)	3,065	-
N051	CITY OF HENDERSON	(1,210,926)	(1,655,677)	(1,025,896)	74,528	164,901	-
N054	CITY OF MADISONVILLE	(1,134,039)	(1,635,862)	(1,092,902)	57,448	109,666	-
N076	MADISON CO EMS	(479,441)	(691,976)	(430,118)	38,091	90,581	-
N087	CITY OF MT STERLING	(234,613)	(318,956)	(208,134)	30,124	43,005	-
N088	MORGAN CO AMBULANCE SERV	(48,955)	(43,462)	(31,016)	(10,231)	(2,336)	-
N093	CITY OF LAGRANGE	(121,809)	(158,538)	(104,583)	(1,274)	1,821	-
N094	CITY OF OWENTON	(20,247)	(35,216)	(26,321)	(11,978)	(4,262)	-
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	(37,039)	(47,760)	(23,698)	2,734	6,154	-
N104	CITY OF JAMESTOWN	(14,414)	(12,573)	(7,923)	331	886	-
P007	CITY OF PINEVILLE	(69,946)	(64,668)	(36,566)	(1,368)	3,073	-
P015	CITY OF LEBANON JUNCTION	(18,512)	(28,682)	(26,559)	(6,021)	(2,651)	-
P033	ESTILL COUNTY EMS	(75,272)	(140,192)	(110,362)	(16,122)	(548)	-
P041	CITY OF DRY RIDGE	(135,832)	(221,696)	(166,455)	19,553	35,929	-
P043	CITY OF CLARKSON	(8,390)	(10,583)	(8,687)	(1,365)	4,849	-
P079	CITY OF CALVERT CITY	(97,008)	(122,149)	(82,658)	(15,682)	4,730	-
P093	SOUTH OLDHAM FIRE DEPT	(143,671)	(211,678)	(152,489)	1,637	12,057	-
P116	CITY OF MONTICELLO	(86,313)	(103,141)	(56,433)	(1,719)	(4,151)	-
P117	CITY OF CLAY	(10,974)	(4,286)	-	-	-	-
R015	CITY OF SHEPHERDSVILLE	(672,006)	(1,098,220)	(720,126)	88,750	100,874	-
R017	CITY OF PRINCETON	(133,581)	(142,770)	(86,332)	(4,921)	6,157	-
R045	CITY OF RUSSELL	(191,351)	(220,544)	(135,101)	(11,961)	(888)	-
R057	CITY OF WILMORE	(93,899)	(121,587)	(73,337)	9,275	18,843	-
R104	CITY OF RUSSELL SPRINGS	(89,913)	(98,884)	(67,301)	(10,503)	6,967	-
R105	CITY OF STAMPING GROUND	(12,391)	(14,408)	(6,762)	(747)	658	-
TS59	INDEPENDENCE FIRE DIST	(461,028)	(678,486)	(414,175)	46,618	64,106	-
V001	ADAIR COUNTY FISCAL COURT	(88,051)	(115,568)	(64,498)	7,292	5,779	-
V002	ALLEN COUNTY FISCAL COURT	(129,849)	(191,137)	(124,295)	13,445	26,221	-
V003	ANDERSON CO FISCAL COURT	(108,087)	(151,405)	(102,440)	7,563	17,083	-
V005	BARREN CO FISCAL CT	(356,870)	(391,291)	(278,328)	(22,212)	(6,965)	-
V007	BELL CO FISCAL CT	(75,268)	(82,344)	(52,572)	1,927	2,847	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V008	BOONE CO FISCAL CT	(423,016)	(609,987)	(358,649)	54,082	57,230	-
V009	BOURBON CO FISCAL COURT	(69,814)	(129,450)	(58,508)	80,437	94,178	-
V011	BOYLE COUNTY FISCAL COURT	(288,870)	(479,003)	(339,327)	83,784	90,025	-
V012	BRACKEN CO FISCAL COURT	(24,965)	(31,554)	(11,136)	7,061	(1,412)	-
V013	BREATHITT CO FISCAL COURT	(15,855)	(23,074)	(14,870)	(2,337)	(166)	-
V014	BRECKINRIDGE CO FISCAL CT	(66,964)	(101,530)	(56,755)	13,694	15,396	-
V017	CALDWELL CO FISCAL COURT	(91,164)	(94,647)	(74,038)	2,849	13,102	-
V019	CAMPBELL CO FISCAL CT	(431,505)	(601,252)	(369,127)	58,153	77,746	-
V023	CASEY CO FISCAL COURT	(58,752)	(63,706)	(41,189)	3,520	6,620	-
V025	CLARK COUNTY FISCAL COURT	(364,790)	(509,631)	(328,165)	20,646	53,780	-
V030	DAVISS CO FISCAL COURT	(763,490)	(1,033,609)	(664,863)	37,842	61,937	-
V032	ELLIOTT CO FISCAL CT	(9,398)	(30,951)	(24,609)	125	2,700	-
V035	FLEMING CO FISCAL COURT	(56,684)	(69,038)	(46,770)	1,860	2,677	-
V037	FRANKLIN CO FISCAL COURT	(797,958)	(1,106,545)	(756,688)	(7,100)	84,464	-
V041	GRANT COUNTY FISCAL COURT	(142,127)	(209,395)	(155,299)	(30,203)	(15,149)	-
V043	GRAYSON CO FISCAL COURT	(450,499)	(466,319)	(312,553)	(40,494)	6,560	-
V047	HARDIN CO FISCAL COURT	(750,004)	(1,145,752)	(611,338)	116,631	147,816	-
V049	HARRISON CO FISCAL COURT	(84,541)	(94,453)	(47,425)	21,594	17,639	-
V052	HENRY CO FISCAL COURT	(46,679)	(64,911)	(46,399)	(5,798)	(1,494)	-
V054	HOPKINS CO FISCAL COURT	(312,391)	(395,253)	(257,607)	(1,293)	18,134	-
V057	JESSAMINE CO FISCAL COURT	(535,092)	(807,456)	(568,508)	36,641	64,718	-
V060	KNOTT CO FISCAL CT	(36,998)	(40,868)	(28,614)	(11,305)	(603)	-
V062	LARUE CO FISCAL COURT	(49,889)	(51,740)	(31,750)	(409)	5,675	-
V063	LAUREL COUNTY FISCAL COUR	(76,225)	(74,400)	(43,409)	(6,159)	901	-
V067	LETCHER CO FISCAL COURT	(79,871)	(82,642)	(55,305)	(19,987)	(9,399)	-
V070	LIVINGSTON CO FISCAL CT	(60,162)	(88,006)	(43,324)	9,339	15,214	-
V072	LYON COUNTY FISCAL COURT	(25,826)	(43,868)	(30,268)	3,672	13,435	-
V073	MCCRACKEN CO FISCAL COURT	(776,157)	(1,106,809)	(736,957)	47,599	113,411	-
V076	MADISON CO FISCAL COURT	(165,346)	(224,594)	(143,943)	(7,917)	9,142	-
V078	MARION CO FISCAL COURT	(64,554)	(110,065)	(76,403)	7,335	11,367	-
V079	MARSHALL CO FISCAL COURT	(433,933)	(536,452)	(353,981)	5,289	40,491	-
V081	MASON CO FIS CT	(106,095)	(140,628)	(95,600)	(7,044)	9,189	-
V082	MEADE COUNTY FISCAL COURT	16,405	(27,556)	24,377	97,981	35,446	-
V083	MENIFEE CO FISCAL COURT	(34,087)	(50,941)	(36,502)	(2,625)	(25)	-
V087	MONTGOMERY CO FISCAL CT	(137,338)	(178,426)	(114,749)	9,298	16,272	-
V088	MORGAN CO FISCAL CT	(12,453)	(13,886)	(6,745)	446	568	-
V090	NELSON CO FISCAL CT	(271,730)	(385,256)	(238,034)	31,006	37,094	-
V093	OLDHAM CO FISCAL COURT	(743,438)	(1,037,137)	(639,343)	143,381	158,340	-
V094	OWEN COUNTY FISCAL COURT	(32,988)	(40,438)	(23,346)	1,678	299	-
V096	PENDLETON CO FISCAL COURT	(49,986)	(71,488)	(34,987)	7,195	8,501	-
V100	PULASKI CO FISCAL CT	(511,912)	(751,951)	(580,718)	15,220	53,408	-
V103	ROWAN CO FISCAL COURT	(118,556)	(95,608)	(72,113)	(41,083)	(18,083)	-
V105	SCOTT CO FISCAL CT	(1,387,746)	(2,194,786)	(1,370,101)	187,285	290,699	-
V106	SHELBY CO FISCAL COURT	(657,271)	(931,157)	(548,077)	88,471	125,058	-
V107	SIMPSON CO FISCAL COURT	(102,899)	(193,212)	(104,252)	54,583	57,064	-
V108	SPENCER CO TREASURER	(124,447)	(226,427)	(128,511)	50,330	46,325	-
V109	TAYLOR COUNTY FISCAL COUR	(99,970)	(130,260)	(82,711)	12,009	21,541	-
V112	TRIMBLE CO FISCAL COURT	(23,742)	(23,234)	(14,839)	87	1,556	-
V113	UNION COUNTY FISCAL COURT	(47,108)	(55,790)	(43,501)	(15,661)	(797)	-
V115	WASHINGTON CO FIS COURT	(62,451)	(90,725)	(61,996)	9,338	13,463	-
V119	CITY OF HIGHLAND HEIGHTS	(134,067)	(154,629)	(97,555)	(22,589)	(13,535)	-
V120	WOODFORD CO FISCAL COURT	(162,788)	(265,915)	(164,280)	46,512	53,214	-
V159	CITY OF ERLANGER	(838,564)	(1,239,289)	(693,670)	74,445	103,268	-
V171	CITY OF ADAIRVILLE	(3,187)	(4,389)	2,490	10,622	8,749	-
V189	CITY OF CENTRAL CITY	(1,652)	(32,598)	3,960	76,246	76,694	-
V196	CITY OF BUTLER	(9,852)	(12,858)	(8,594)	(126)	1,235	-
V197	CITY OF HAZARD	(12,169)	(16,457)	(10,095)	162	1,240	-
V205	BARREN/METCALFE CO AMB SR	(366,698)	(543,686)	(332,089)	37,459	59,114	-
V298	CITY OF PIKEVILLE	(256,881)	(239,736)	(148,685)	(41,950)	(9,939)	-
V330	CITY OF OWENSBORO	(2,116,272)	(3,034,485)	(1,881,598)	184,609	251,315	-
V347	CITY OF RADCLIFF	(632,742)	(846,976)	(519,742)	98,562	70,458	-
V359	CITY OF ELSMERE	(154,960)	(216,714)	(133,908)	23,176	37,320	-
V376	CITY OF BERE A	157,195	(154,956)	(333,373)	10,493	70,514	-
V408	UNION EMERGENCY SERVICES	(363,279)	(553,279)	(334,540)	52,462	79,503	-
V447	CITY OF ELIZABETH TOWN	(1,116,047)	(1,682,778)	(999,255)	188,548	290,345	-
V608	WALTON FIRE DIST/EMS	(290,061)	(440,736)	(279,494)	35,620	65,612	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V647	CITY OF VINE GROVE	(46,009)	(95,842)	(54,073)	34,796	33,361	-
V708	HEBRON FIRE PROTECTION DI	(524,388)	(818,277)	(490,036)	113,764	154,395	-
V808	POINT PLEASANT FIRE DIST	(169,915)	(206,066)	(136,066)	26,533	23,780	-
V919	CITY OF WILDER	(274,917)	(351,871)	(233,867)	38,748	48,238	-
V959	CITY OF COVINGTON	(3,439,818)	(4,679,494)	(3,280,324)	8,036	157,324	-
TOTAL		(111,137,895)	(157,971,305)	(101,514,483)	9,703,369	17,192,176	-